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UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL MARKETING SERVICE

MEAT CUTTING AND PRICING METHODS

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The retail meat business differs from other lines of retailing in that much of the goods handled must be divided by the retailer into smaller units before being sold to consumers, and the different units thus obtained are sold at widely different prices because of differences in the demand for them. In other words, the various retail cuts obtained from the side of a beef carcass do not sell at the same price per pound because of differences in the relative demand for various cuts, due to differences in quality or suitability for consumers' use. Porterhouse steak, for instance, usually sells for a higher price per pound than round steak or chuck roast. Not only does the demand of consumers for the various cuts differ as between cuts but the relationship of the demand for some cuts to that for other cuts usually changes seasonally. The demand for meats suitable for broiling, for instance, is usually greater in relation to that for roasts during hot weather than it is during cold weather.

The nature of the commodities handled, therefore, together with the variations in the demand for them makes the retail meat dealer's problem of pricing his products more difficult than that of dealers in other commodities. His prices necessarily cannot be maintained far out of line with those of his competitors for products of similar grade and they must be high enough to return a gross margin sufficient to cover all costs, including overhead and operating expenses. To obtain a given gross margin, he must know how to price the individual cuts so as to insure the proper relationship between all prices and yet maintain his competitive position.

A number of cutting tests have been conducted to determine the approximate yields of the various retail cuts obtained from beef, veal and lamb carcasses, and of the wholesale cuts from a hog carcass. Numerous price studies to ascertain the usual relationships between the prices of the different cuts from a carcass have also been made. Using the information thus obtained, tables have been prepared showing how wholesale and retail prices for the different cuts of fresh beef, lamb, veal and pork can be readily determined so as to realize a given gross percentage margin on the basis of either costs or sales. These tables, with instructions as to their use, are presented herein for the convenience of meat retailers and students of meat marketing.

Gross margins are generally determined and expressed in terms of a percentage of sales receipts or of cost price, and also in terms of actual mark-up in cents per pound. The table appearing on the last page of this booklet shows the percentage gross margin computed on the selling price which would be equivalent to a given margin computed on cost price, and vice versa. For example, a margin of 30 percent on cost is equivalent to 23.08 percent of sales, whereas a margin of 30 percent on sales is equivalent to 42.86 percent on cost.

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NOTE: Steer beef carcasses now referred to as Commercial grade heretofore been designated as Medium grade.	have

	Chadas		Wadd	New York	style of cutti		W- 24
Cut	Choice	Good	Medium	Cut	Choice	Good	Medium
	%	grade	grade		grade	grade	grade
Dominant stank				Pantanhaira atash			
Porterhouse steak Sirloin steak	6.40	6.75	7.10 8.40	Porterhouse steak Sirloin steak	6.50 6.75	6.80	7.00
Lean trimmings	7.85	•75	1.25	Lean trimmings	.58	7.25	7.50
Shop fat, mostly	2.65	1.50	.25	Shop fat, mostly	2.67	1.25	.30
Total loin	-	17.00	17.00	Total loin	16.50	16.00	16.00
	17.50	17.00	17.00	10 tal 1011	10.90	10.00	10.00
Kidney	.25	.30	.40	Kidney	.25	.30	.40
Suet	3.75	3.20	2,10	Suet	3.75	3.20	2.10
Totalkidney and suet	4.00	3.50	2.50	Total kidney and sust	4.00	3.50	2.50
Total Lines and succ	7.00	2.50	2.50		4.00	2.50	2.50
Round steak	11.00	12.50	13.20	Man manual	7 75	7 70	4.25
Heel of round	2.55	3.00	3.60	Top round Bottom round	3.35 4.25	3.75 4.85	5.85
		7.00	7.00	Top sirloin	4.50	4.80	5.25
Boneless rump	2.80	3.00	3.40	Boneless rump	3.05	3.45	3.80
Lean trimmings	. 80	.65	.50	Lean trimmings	.63	.50	.25
Stew meat	1.20	1.00	.60	Stew meat	1.82	1.75	1.10
Waste - mostly bone	3.65	3.85	4.20	Waste -mostly bone	5.40	5.90	6.00
Total round	22.00	24.00	25.50	Total round	23.00	25.00	26.50
			-20-20	20 402 20 0030		2).00	20.00
Flank steak	.68	.65	.60	Flank steak	.68	.65	.60
Lean trimmings	. 32	•35	. 45	Lean trimmings	.13	.15	.25
Stew meat	. 90	• 95	1.50	Stew meat	1.09	1.15	1.70
od and shop fat	2.60	1.55	. 45	Cod and shop fat	2.60	1.55	45
Total flank	4.50	3.50	3.00	Total flank	4.50	3.50	3.00
Total hindquarter 1 rib	48.00	48.00	48.00	Total hindquarter 1 rib	48.00	48.00	48.00
we want manual one of 2 2 2 2				10 sai miniqual sei 1 115	40.00	40.00	40.00
Rib -lst 5 ribs	5.90	5.75	5.50	Rib -lst 6 ribs	6.40	6.25	6 05
Blade rib-2 ribs	3.40	3.25	3.10	Blade rib - 2 ribs	2.85	2.65	6.05 2.50
Waste-bone and fat	.70	.50	.40	Waste -bone and fat	•75	.60	.45
			-			-	-
Total rib	10.00	9.50	9.00	Total rib	10.00	9.50	9.00
Dauck, round bone	5.00	5.10	E 05	One or other	1, 00	li mm	1
Chuck, rib cut	10.25	10.50	5.25 10.94	Cross rib Chuck steak or roast	4.60	4.75	4.80
Lean trimmings	• 95	.85	.70	Lean trimmings	7.10 1.45	7.95 1.40	8.10
Stew meat	6.00	6.15	6.75	Stew meat	5.89	6.00	7.30
Waste -mostly bone	4.80	5.90	6.36	Waste -mostly bone	4.96	6.40	7.00
Total chuck and shank	27.00	28.50	30.00	Total chuck and shank	24.00	26.50	
	-	W002-5-7	Section 1	av son small card carding	27.00	20.00	28.50
Plate or navel	7.00	7.00	6.90	Navel	6.10	E 7E	= 1=
Brisket, bone in	5.25	5.00	4.65	Brisket, bone in	5.25	5.75 5.00	5.45 4.75
				Corner piece	2.00	1.80	1,65
				Thick plate	1.60	1.45	1.35
Lean trimmings	1.50	1.25	. 85	Lean trimmings	1.51	1.20	.75
Shop fat	1.25	.75	.60	Shop fat	1.54	.80	-55
Total plate and brishet	15.00	14.00	13.00	Total plate and brisket	18.00	16.00	14.50
Total forequarter -12 ribs	52.00	52.00	52.00		THE PERSON NAMED IN COLUMN 1	WEST THE	The state of the
1-	411	4	2000	Total forequarter - 12 ribs	52.00	52.00	52.00
			Summary	of carcass yields			
Hindquarter - 1 rib				Hindquarter - 1 rib			
Primmed retail cuts	77 20	33.90	36.30	Trimmed retail cuts	29.08	31.55	34.25
Tramed retail cuts	31.28						1.70
	1.72	1.75	2.20			1.35	
Lean trimmings			2.50	Lean trimmings Stew meat and kidney	1.34	1.35	
Lean trimmings Stew meat and kidney Suet, cod and shop fat	1.72 2.35 9.00	1.75 2.25 6.25		Lean trimmings	1.34 3.16	3.20	3.20
Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage	1.72 2.35 9.00 3.65	1.75 2.25 6.25 3.85	2.50 2.80 4.20	Lean trimmings Stew meat and kidney	1.34	3.20 6.00	3.20
Lean trimmings Stew meat and kidney Stuet, cod and shop fat Waste and shrinkage Total	1.72 2.35 9.00	1.75 2.25 6.25	2.50	Lean trimmings Stew meat and kidney Suet, cod and shop fat	1.34 3.16 9.02	3.20	3.20 2.85 6.00
Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs	1.72 2.35 9.00 3.65 48.00	1.75 2.25 6.25 3.85 48.00	2.50 2.80 4.20 48.00	Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs	1.34 3.16 9.02 5.40	3.20 6.00 5.90	3.20 2.85 6.00
Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Frimmed retail cuts	1.72 2.35 9.00 3.65 48.00	1.75 2.25 6.25 3.85 48.00	2.50 2.80 4.20 48.00	Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts	1.34 3.16 9.02 5.40 48.00	3.20 6.00 5.90 48.00	3.20 2.85 6.00
Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Crimmed retail cuts Lean trimmings	1.72 2.35 9.00 3.65 48.00 36.80 2.45	1.75 2.25 6.25 3.85 48.00 36.60 2.10	2.50 2.80 4.20 48.00 36.34 1.55	Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings	1.34 3.16 9.02 5.40 48.00	3.20 6.00 5.90 48.00 35.60 2.60	3.20 2.85 6.00 48.00 34.65 2.05
teen trimmings teew meat and kidney Suet, cod and shop fat Saste and shrinkage Total Forequarter - 12 ribs Frimmed retail cuts Lean trimmings Stew meat	1.72 2.35 9.00 3.65 48.00 36.80 2.45 6.00	1.75 2.25 6.25 3.85 48.00 36.60 2.10 6.15	2.50 2.80 4.20 48.00 36.34 1.55 6.75	Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat	1.34 3.16 9.02 5.40 48.00 35.90 2.96 5.89	3.20 6.00 5.90 48.00 35.60 2.60 6.00	3.20 2.85 6.00 48.00 34.65 2.05 7.30
teen trimmings Stew meat and kidney Suet, cod and shop fat Suet and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat Shop fat	1.72 2.35 9.00 3.65 48.00 36.80 2.45 6.00 1.25	1.75 2.25 6.25 3.85 48.00 36.60 2.10 6.15	2.50 2.80 4.20 48.00 36.34 1.55 6.75	Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat Shop fat	1.34 3.16 9.02 5.40 48.00 35.90 2.96 5.89 1.54	3.20 6.00 5.90 48.00 35.60 2.60 6.00	3.20 2.85 6.00 48.00 34.65 2.05 7.30
Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat Shop fat Waste and shrinkage	1.72 2.35 9.00 3.65 748.00 36.80 2.45 6.00 1.25 5.50	1.75 2.25 6.25 3.85 48.00 36.60 2.10 6.15 .75 6.40	2.50 2.80 4.20 48.00 36.34 1.55 6.75 .60 6.76	Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat Shop fat Waste and shrinkage	1.34 3.16 9.02 5.40 48.00 35.90 2.96 5.89 1.54 5.71	3.20 6.00 5.90 48.00 35.60 2.60 6.00 .80 7.00	3.20 2.85 6.00 48.00 34.65 2.05 7.30 .55 7.45
Lean trimmings Stew meat and kidney Suet, cod and shop fat Maste and shrinkage Total Forequarter - 12 ribs Frimmed retail cuts Lean trimmings Stew meat Shop fat Maste and shrinkage Total	1.72 2.35 9.00 3.65 48.00 36.80 2.45 6.00 1.25	1.75 2.25 6.25 3.85 48.00 36.60 2.10 6.15	2.50 2.80 4.20 48.00 36.34 1.55 6.75	Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat Shop fat Waste and shrinkage Total	1.34 3.16 9.02 5.40 48.00 35.90 2.96 5.89 1.54	3.20 6.00 5.90 48.00 35.60 2.60 6.00	3.20 2.85 6.00 48.00 34.65 2.05 7.30 .55 7.45
Lean trimmings Stew meat and kidney Suet, cod and shop fat Saste and shrinkage Total Forequarter - 12 ribs Frimmed retail cuts Lean trimmings Stew meat Shop fat Waste and shrinkage Total Carcass	1.72 2.35 9.00 3.65 48.00 36.80 2.45 6.00 1.25 5.50 52.00	1.75 2.25 6.25 3.85 48.00 36.60 2.10 6.15 -75 6.40 52.00	2.50 2.80 4.20 48.00 36.34 1.55 6.75 .60 6.76 52.00	Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat Shop fat Waste and shrinkage Total Carcass	1.34 3.16 9.02 5.40 48.00 35.90 2.96 5.89 1.54 5.71 52.00	3.20 6.00 5.90 48.00 35.60 2.60 6.00 .80 7.00 52.00	3.20 2.85 6.00 48.00 34.65 2.05 7.30 -55 7.45 52.00
tean trimmings Stew meat and kidney Suet, cod and shop fat Suet, cod and shop fat Suet and shrinkage Total Forequarter - 12 ribs Frimmed retail cuts Lean trimmings Stew meat Shop fat Faste and shrinkage Total Larcass Frimmed retail cuts	1.72 2.35 9.00 3.65 48.00 36.80 2.45 6.00 1.25 5.50 52.00	1.75 2.25 6.25 3.85 48.00 36.60 2.10 6.15 .75 6.40 52.00	2.50 2.80 4.20 48.00 36.34 1.55 6.75 .60 6.76 52.00	Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat Shop fat Waste and shrinkage Total Carcass Trimmed retail cuts	1.34 3.16 9.02 5.40 48.00 35.90 2.96 5.89 1.54 5.71 52.00	3.20 6.00 5.90 48.00 35.60 2.60 6.00 .80 7.00 52.00	3.20 2.85 6.00 48.00 34.65 2.05 7.30 .55 7.45 52.00
teen trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat Shop fat Waste and shrinkage Total Carcass Trimmed retail cuts Lean trimmings	1.72 2.35 9.00 3.65 48.00 36.80 2.45 6.00 1.25 5.50 52.00 68.08 4.17	1.75 2.25 6.25 3.85 48.00 36.60 2.10 6.15 .75 6.40 52.00 70.50 3.85	2.50 2.80 4.20 48.00 36.34 1.55 6.75 .60 6.76 52.00 72.64 3.75	Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat Shop fat Waste and shrinkage Total Carcass Trimmed retail cuts Lean trimmings	1.34 3.16 9.02 5.40 48.00 35.90 2.96 5.89 1.54 5.71 52.00 64.98 4.30	3.20 6.00 5.90 48.00 35.60 2.60 6.00 .80 7.00 52.00 67.15 3.95	3.20 2.85 6.00 48.00 34.65 2.05 7.30 .55 7.45 52.00 68.90 3.75
tean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat Waste and shrinkage Total Carcass Crimmed retail cuts Lean trimmings Stew meat and kidney	1.72 2.35 9.00 3.65 148.00 36.80 2.45 6.00 1.25 5.50 52.00 68.08 4.17 8.35	1.75 2.25 6.25 3.85 48.00 36.60 2.10 6.15 .75 6.40 52.00 70.50 3.35 8.40	2.50 2.80 4.20 48.00 36.34 1.55 6.75 .60 6.76 52.00 72.64 3.75 9.25	Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat Shop fat Waste and shrinkage Total Carcass Trimmed retail cuts Lean trimmings Stew meat and kidney	1.34 3.16 9.02 5.40 48.00 35.90 2.96 5.89 1.54 5.71 52.00 64.98 4.30 9.05	3.20 6.00 5.90 48.00 35.60 2.60 6.00 .80 7.00 52.00 67.15 3.95 9.20	3.20 2.85 6.00 48.00 34.65 2.05 7.30 .55 7.45 52.00 68.90 3.75
tean trimmings Stew meat and kidney Suet, cod and shop fat Suet, cod and shop fat Suet and shrinkage Total Forequarter - 12 ribs Frimmed retail cuts Lean trimmings Stew meat Shop fat Faste and shrinkage Total Larcass Frimmed retail cuts	1.72 2.35 9.00 3.65 48.00 36.80 2.45 6.00 1.25 5.50 52.00 68.08 4.17	1.75 2.25 6.25 3.85 48.00 36.60 2.10 6.15 .75 6.40 52.00 70.50 3.85	2.50 2.80 4.20 48.00 36.34 1.55 6.75 .60 6.76 52.00 72.64 3.75	Lean trimmings Stew meat and kidney Suet, cod and shop fat Waste and shrinkage Total Forequarter - 12 ribs Trimmed retail cuts Lean trimmings Stew meat Shop fat Waste and shrinkage Total Carcass Trimmed retail cuts Lean trimmings	1.34 3.16 9.02 5.40 48.00 35.90 2.96 5.89 1.54 5.71 52.00 64.98 4.30	3.20 6.00 5.90 48.00 35.60 2.60 6.00 .80 7.00 52.00 67.15 3.95	3.20 2.85 6.00 48.00 34.65 2.05 7.30 .55 7.45 52.00 68.90 3.75

New York style of cutting

Cut	Choice grade	: Good : grade	: Medium : grade
Round	23	25	26 1
Plank	48	3 1	3
ioin - 1 rib	20g	192	181
Sirloin	9.	8	. 8
Short loin Kidney and suet	71	8 3½	+ 2½
Total hindquarter	48	48	48
tib - 8 ribs, short cut	10	91	9
lew York, neck or chuck	151	171	19
Shoulder and shank	81	9	91
Plate	10½	91	81
risket	71	61	6
Total forequarter - 12 ribs	52	52	52
Ch1 ca	go style of	cutting	
lound	22	24	252
Plank	42	31	3
oin - 1 rib	212	20½	191
Sirloin	10	8	9
Short loin Kidney and suct	7 2	3½	21
Total hindquarter	48	48	48
dib - 7 ribs, long cut	10	9 1	9
Square chuck	23	24	25
ihank .	4	42	5
late or navel	81	8	7½

Name of cut	Choice	grade	Good g	rade	Media	m grade
Leg - long cut Loin chops trimmed Flank Kidney and suet Total loin with K & S Hindsaddle - l rib	11.50 2.00 3.75	32.75 17.25 50.00	11.25 1.50 3.50	33.75 16.25 50.00	10.50 1.25 2.75	34.50 14.50 49.00
Hotel rack - 8 ribs Breast from rack Total bracelet Square chuck - neck on Brisket Shank Total short forequarter * Foresaddle - 12 ribs	12.25 6.25 23.75 4.25 3.50	18.50 31.50 50.00	11.25 5.25 25.25 4.00 4.25	16.50 33.50 50.00	10.25 <u>4.25</u> 27.25 3.50 <u>5.75</u>	36.50 51.00
	Other	combinat	ions	30 10		
Back -loin and bracelet Leg -long cut Short forequarter *		35.75 32.75 31.50		32.75 33.75 33.50		29.00 34.50 36.50
Leg -long cut Loin and rib chops trimmed Square chuck - neck off	36	32.75 23.75 19.50		33.75 22.50 20.50		34.50 20.75 21.75
Neck Shank Breast from chuck Breast from rack Flank Total stew Kidney and suet Total	4.25 3.50 4.25 6.25 2.00	20.25 3.75 100.00		19.75 3.50 100.00	5.50 5.75 3.50 4.25 1.25	20.25 2.75 100.00

Trimmed retail cuts. Short forequarter or full chuck.

Approximate percentage yield of wholesale and retail cuts of weal in a carcass

U. S. Good Grade veal carcass - skin off

		% of	% of
Name of cut	% of carcass	hindquarter l rib	forequarter 12 rib
Cutlet Rump* Boneless shank meat Shank bone Shank Shrinkage and waste Leg with rump	14.00 14.50 4.00 6.00 10.00 -50 39.00	8.16 12.25 20.41 1.02 79.59	
Loin chops - 1 rib Suet Kidney Flank Total loin with K & S and flank	7.50 1.25 .50 .75	15.31 2.55 1.02 1.53 20.41	
Total hindquarter - 1 rib	49.00	100.00	
Rib chop - 8 ribs Breast Shoulder - 4 ribs Neck Boneless shank meat	7.50 11.75 21.25 5.00		14.71 23.04 41.67 9.80
Shank bone Shank Shrinkage and waste Total chuck-forequarter less rack	2.50 4.50 1.00 43.50		8.82 1.96 85.29
Total forequarter -12 rib	51.00		100.00

When shoulder blade and shank are lifted the following percentages are applied

Rib - 8 ribs	7.50	14.71
Breast	11.75	23.04
Shoulder blade and shank	18.75	36.76
Under cut shoulder - 4 ribs	7.00	13.73
Neck	5.00	9.80
Shrinkage and waste	1.00	1.96
Total chuck-forequarter	43.50	85.29
Total forequarter - 12 ribs	51.00	100.00

^{*} Rump and loin separated at hip bone.

Approximate percentages of carcass wholesale cuts and products in 100 pounds of live hog

****	-	74.	a maight wa	inge in poun	An.	
	780	- 250	e setkus re	ingo in poun	250 - 29	0 2/
	- 100	Carcas	s 1/ weight	range in p		
Item	128-180	: 124-178	: 122-173	: 121-170		: 175-203
	: Choice	: Choice	:	:	: Choice 3/	:
	: Lard	: Meat	: Good	: Medium	: Lard	: Good
	: type	: type	:	1	: type	:
Belly - sweet pickle	11.20	10.65	9-35	9.30		
Belly - dry salt		-	-		18.20	14.80
Loins	8.90	9-95	10.25	10.50	8.45	9.00
Hams	13.30	13.80	14.25	14.25	13-40	13.90
New York shoulder 1 1/2 rib	10.75	11.25	11.80	11.90	9.75	11.65
Jowl	1.85	1.50	1.50	1.20	2.00	1.80
Spare ribs	1.55	1.70	1.90	2.05	1.35	1.65
Neckbones	-85	1.00	1.10	1.25	•65	•90
Post	1.85	2.00	2.35	2.35	1.45	2.10
Tail	•20	• 20	•25	•25	-10	•15
Lean trimmings	2.50	3.00	3.00	3.10	1.95	1.50
Fat trimmings	7.35	6.30	5-75	5.40	5-86	4.75
Rough fat backs 4/	9.75	7-50	6-10	4.85	8.65	6.45
Cutting shrinkage	1.25	1.15	1.00	1.00	1.25	1.35
Total carcass 1/	71.30	70.00	68.60	67-40	73.00	70.00
Liver	1-40	1.40	1.50	1.55	1.40	1.45
Heart	•25	•25	•25	•30	•35	•35
Kidney	•30	•30	•25	•25	.20	•30
Head	4.60	4.65	4.85	5.20	4.05	5-65
Leaf fat	2.15	2.05	1.50	1.60	2.40	2.40
Scrap leaf fat	.15	-15	.10	-10	-20	•30
Caul fat	-50	• <u>5</u> 5	-40	•50	•35	•35
Hem facing	•30	-35	-40	•45	•55	•25
Killing shrinkage and other products	19.15	20.40	22.15	22.65	17-50	18.95
Total live hog	100.00	100-00	100.00	100.00	100.00	100.00
Lard yield 5/	15.50	12.75	10.25	9-20	14.00	10.75

^{1/} Leaf fat, ham facings, kidney and head removed.
2/ Carcass cut so as to produce dry malt bellies.

^{3/} Extra fat hogs.

Gommercial fat backs should weigh 6 pounds or over after trimming, otherwise they are used as lard. Trimmings amount to about 2 pounds on lightweight fat backs and 3 pounds on heavier ones.

^{5/} Lard yield - Choice grade - leaf fat 94%; fat backs 80%; caul 65%; trimmings 70%; ham facing 75%; Good and Medium grade leaf fat 90%; fat backs 75%; caul 60%; trimmings 65%; ham facings 70%.

Range of back fat thickness and approximate percentages of wholesale cuts in a pork carcass 1/

*	240		weight rang			
-	100	- 250			2 1	0 2/
-	128-180	Carcass 124-178	: 122-173	100	2 / 1 / 2 / 2	: 175-203
Item :-		Choice	: 150-11)	:121-170	Choice 3/	: 175-203
*		Meat	good.	: Medium :		: Good
*	type	type	:	2	type	*
Range of back fat thickness in inches	14 . 2	1 - 12	: 2 • 12	: 1-1:	1월 - 2월	: 14 - 14
Belly - sweet pickle	15.70	15.20	13.65	13.80		man .
Belly - dry salt	cates	*. et	denni	doon	24.95	21.15
Loins	12.50	14.20	14.95	15.60	11.55	12.85
Hems	18.65	19.70	20.75	21.15	18.35	19.85
Shoulders 5/	15.10	16.10	17.20	17.65	15.35	16.60
Jowl	2.60	2.15	2. 20.	1.80	2.75	2.60
Spare ribs	2.20	2-45	2.75	3.00	1.90	2-40
Neckbones	1.20	1.40	1.60	1.85	•85	1.30
Fee t	2.60	2.85	3-45	3-50	2.00	2.95
Tail	•30	•30	•35	•35	•15	•20
Lean trimmings	3.50	4-35	4.35	4.60	2.70	2.15
Fat trimmings	10.30	9.00	8.40	8.00	7-95	6.80
Rough fat backs 6/	13.65	10.70	8.90	7.20	11.80	9.20
Cutting shrinkage	1.70	1.60	1.45	1.50	1.70	1.95
Total	100.00	100.00	100+00	100-00	100.00	100.00

Leaf fat, ham facings, kidney and head removed.

Z/ Carcasses cut so as to produce dry salt bellies.

Extra fat carcasses.

Thickness of fat measured over first vertebrae back of last rib.

New York style skinned shoulder la ribs.

^{6/} Commercial fat backs should weigh 6 pounds or over after trimming, otherwise they are used for lard. The trimmings amount to about 2 pounds on the lightweight fat backs and about 3 pounds on heavier ones.

United States DEPARTMENT OF AGRICULTURE

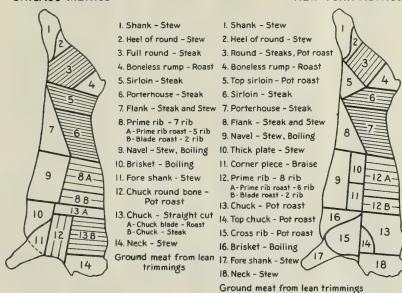
Agricultural Marketing Service WASHINGTON, D. C.

RETAIL MEAT-CUTTING METHODS

BEEF

CHICAGO METHOD

NEW YORK METHOD



LAMB

VEAL



STANDARD METHOD

I. Leg - Roast

2. Loin - I rib, Chops

3. Rack - 8 rib, Chops

4. Sq. chuck - Roast

5. Neck - Stew

6. Shank - Stew

7. Brisket - Stew

8. Breast - Stew

9. Flank - Stew

I. Shank - Stew

2. Heel - Stew

3. Round - Cutlet

4. Rump - Roast

5. Loin - I rib, Chops

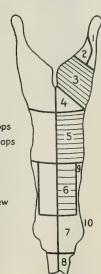
6. Rack - 8 rib, Chops

7. Chuck - Roast

8. Neck - Stew

9. Breast - Stew

10. Fore shank - Stew



DIRECTIONS FOR DSING RETAIL MEAT PRICING CHART

STEER CARCASS - U. S. CHOICE GRADE HEW TORK STYLE OF CUTTING

Determine average wholesale carcass cost per 100 pounds of Choice Grade Steer Beef, for which retail prices are to be computed.

Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example: ٥

If the desired gross margin in percent of sales is 25% then the Wholesale carcass cost \$15.00 per 100 pounds. 38

\$15.00 + 75 = \$20.00, the anticipated retail sales return of wholesale cost of the carcass equals 75% of sales receipts. 100 - 25% = 75%

mark-up equals the expected sales return: \$15.00 + \$5.00 = \$20.00 If the desired mark-up per pound is 5¢ or \$5.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the all the cuts in 100 pounds of carcass. (e)

Locate the column on the chart headed \$20.00.

The prices in this column indicate the seiling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total Since the carcass cost \$15.00 per 100 pounds, then the gross margin is \$5.00 or 25% of the sales or a mark-up retail sales receipts should amount to \$20.00. Since differential of 54 per pound based on carcass weight.

If some of the retail prices are out of line with the general retail market, adjustments are made as follows: ŝ Under the column where the expected usles receipts are \$20.00, porterhouse steak is indicated to retail at 45¢ per pound, but if the general market is 43¢, then a reduction of 3¢ on porterhouse is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction, which is 3¢ in this case.

6.50 X 36 = 19.56
Assuming that chuck steak can be increased in price the figure 19.56 is divided by 7.10 which represents the percentage of chuck steaks in

CArcage.

19.5 * 7.10 = 2.75\$
In other words, the retail price of chuck steak can be increased 2 3/4¢ per pound. By reducing the price of porterhouse steak from 46¢ to 43¢ and increasing the price of chuck steak from 20¢ to 22 3/4¢, the total sales receipts will be the same, namely, \$20.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:

When porterhouse steak is sold at 46¢, sirloin at 34¢ and ground meat at 23¢, the same amount would be received if the loin containing Eddney and sust was sold at 32 3/4¢ per pound. If the replacement value of a trimmed loin (less Eddney and sust) and sust is 29 then 32 3/4¢ = 29¢ ≡ 3 3/4¢, the gross margin per pound derived from the replacement loin. The same procedure may be followed for the other wholesale cuts.

7. To determine the replacement cost of cuts when a carcass costs \$15.00 per 100 pounds locate the column headed \$15.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the actual wholesale cost of the cut. The sum of these values is the carcass cost based on wholesale cut prices. Enmaple:

| Lota (less Edmey and euct) 16.5 X 15 = 4.12 |
Round and flank	10.0 X 20 = 2.00
Round and flank	15.0 X 20 = 2.00
Round and brisket	18.0 X 8 = 1.44
\$1.0 X 15 =	

The wholesale cost of the cuts at the above prices are equivalent to \$15.29 for 100 pounds of carcass. If the retail cuts from these wholesale cuts as \$5.00 mark-up, then the gross margin on these wholesale cut replacements would be \$20.00 - \$15.29 - \$4.71, or the gross margin on the wholesale cut basis is 29¢ less than when the straight carcass is used.

8. Assuming the carcass cost \$15.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$15.00, them all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$15.00. If a \$5.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20.00. The difference between individual retail prices for each cut indicates the gross margin per pound for each Cents per pound for trimmed retail beef

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STEER CARCASS - U. S. CHOICE GRADE

Trimmed retail	Name of cut	Porterhouse steak Silvious steak Top round steak Bottom round steak Bottom round steak Thank steak Thank steak Thank steak Thoseles rump Blade rosst 2 ribs Blade rosst 2 ribs Gross rib Ground steak Mayel Brisket-bone in Ground meet	
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Approximate average value per pound of untrimmed wholesale cuts based on above retail prices

Wholesale cuts

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30%

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18.00

Plate & brisket

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Forequarter-12 R. 52.00*

Carcass per 100#-100.00

Not included in total,

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

STEER CARCASS - U. S. GOOD GRADS NEW YORK STYLE OF CUTTING

- Determine average wholesale carcass cost per 100 pounds of Good Grade Steer Beef, for which retail prices are to be computed.
- Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Wholesale carcass cost \$16.00 per 100 pounds.
 - (a) Wholesale carcass cost \$16.00 per 100 pounds.
 (b) Desired gross margin in percent of sales is 33 1/3%. Therefore, wholesale cost of the carcass equals 66 2/3% of sales receipts.
 100 33 1/3 = 62/3%
 \$16.00 ← 66 2/3 = \$24,00, the auticipated retail sales return

the

- \$16.00 + 66 2/3 = \$24.00, the antidipated retail sales return of all the cuts in 100 pounds of carcass.

 (a) If the desired mark-up per pound is \$4 or \$5.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the mark-up equals the argentes as extern; \$16.00 \dagger \$5.00 = \$24.00
- 3. Locate the column on the chart headed \$24,00.

ψ. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should smount to \$24,00. Since the carcass cost \$16.00 per 100 pounds, then the gross margin is \$5.00 or 33 1/3% of the sales or a mark-up. differential of 8¢ per pound based on carcass weight.

If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

18 474, then a reduction of 24 on porterhouse is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of same other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction, In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction, Under the column where the expected sales receipts are \$24.00, porterhouse steak is indicated to retail at 49¢ per pound, but if the general which is 2¢ in this case.

6.80 Z 2¢ = 13.6¢
Assuming that chuck steak can be increased in price the figure 13.6¢ is divided by the figure 7.95 which represents the percentage of chuck steak in the carcass.

13.64 * 7.95 = 1.714

In other words, the retail price of chuck steak can be increased 1 3/46 per pound. By reducing the price of porterhouse steak from 494 to 474 and increasing the price of chuck steak from 234 to 24 3/44, the total sales receipts will be the same, namely, \$24.00.

The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:- Then porterhouse steak is sold at 49¢ and sirloin at 42¢ and ground meat at 25¢, the same amount of money would be received if the loin containing kidney and suet was sold at 41¢ per pound. If the replacement value of a trimmed loin (less kidney and suet) is 55¢, then 41¢ - 35¢ and 10¢ - 35¢ and 10¢ - 35¢ and 10¢ and contain per pound derived from the replacement loin. The same procedure may be followed for the other wholesale cuts.

column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut to the carcass based on wholesale cut To determine the replacement cost of cuts when a carcass costs \$16.00 per 100 pounds locate the column headed \$16.00 and the price shown in that Loin (less kidney and wuet) 16.0 X 32 = 5.12

Bound and flank 28.5 X 17 = 4.85

Rib 9.5 X 23 = 2.19

Feck and shoulder 26.5 X 19 = 5.04

Flate and brisket 16.0 X 8 = 1.28

\$15.0 X 8 percentage of each wholesale out in the carcass by the actual wholesale cost of the out.

cuts are then sold at the same retail prices as for a \$16.00 carcass, plus an \$8.00 mark-up, then the gross margin on these wholesale cut replacements would be \$24.00 - \$18.46 = \$5.52, or the gross margin on the wholesale cut basis is \$2.48 less than when the straight carcass is used. The wholesale cost of the cuts at the above prices are equivalent to \$18.48 for 100 pounds of carcass. If the retail cuts from these wholesale

8. Assiming the carcase cost \$15.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$16.00, them all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$16.00. If an \$8.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$24.00. The difference between the individual retail prices for each cut indicates the great new form new forms. pound for each trimmed retail out.

STEER CARCASS - U. S. GOOD GRADE

RETAIL MEAT PRICING CHART

HEW TORK STYLE OF CUTTING Directions on opposite page

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Porterhouse steak 7.25 Sarioin steak 7.25 Bottom round steak 4.85 Bottom round 4.85 Tank steak 4.80 Top strioin 1.80 Bonsless rump 3.45 Gross rib 7.55 Gross rib 1.85 Fariat blate 1.45 Mayel 1.45 Brisket-bons in 5.00	008 -0	1000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4400000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8444455500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10 8 4 6 8 10 10 10 10 10 10 10 10 10 10 10 10 10	00 00 00 00 00 00 00 00 00 00 00 00 00	200 400 400 000 000 000 000 000 000 000	## ## ## ## ## ## ## ## ## ## ## ## ##	2000 4 2 5 8 8 8 2 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	482508888282828	24 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252.294.822.2534.252.252	2007288887498 2007288887498	250 25 25 25 25 25 25 25 25 25 25 25 25 25	は で なな 200 200 200 20 11 o で 1,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0	286936925	25.7.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	73 C 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	23 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8861158588888811588	23822222222222222222222222222222222222	28885888383346643 28886288383346643	######################################	0.000000000000000000000000000000000000	22222222222222222222222222222222222222	######################################	0 + + 0 & 0 0 0 0 + 0 0 0 0 0 0 0 0 0 0	20 4 1 4 5 0 2 4 4 4 6 10 10 10 10 10 10 10 10 10 10 10 10 10	232562357252525252525252525252525252525252525	1000 4 1 0 0 0 4 1 0 0 0 1 1 0 0 0 0 0 0	12 8 7 8 8 2 8 8 8 8 8 8 8 8 8 8 8 8 8 8	E6812333553353	412 23 3 4 45 5 5 5 6 6 6 7 6 6 6 6 7 6 6 6 6 6 6 6	# 548 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
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Carcass per 100# 100.00	30 \$5	9	60	9	3 10	11	12	13	7,	15	16	17	18	19 8	20 5	21.2	22	23 2	2h 2	25 8	26 2	27 .2	28	29 3	30 31	1 32	2 33	34	+ 35	36	37	38	39	身

DIRECTIONS FOR USING RETAIL NEAT PRICING CHART

STEER CARCASS - U. S. MEDICM GRADE NEW YORK STYLE OF CUTTING

- Determine average wholesale carcasa cost per 100 pounds of Medium Grade Steer Beef, for which retail prices are to be computed.
- Example: Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Tholesale carcass cost \$12.00 per 100 pounds.
 - If the desired gross margin in percent of sales is 25% then the sholesale cost of the carcass equals 75% of sales receipts. **3**2

\$12.00 + 75 = \$16.00, the anticipated retail sales return of

- carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales return; $$12.00 \neq \$4.00 = \$16.00$ If the desired mark-up per pound is the or \$4.00 per 100 pounds of all the cuts in 100 pounds of carcass. (e)
- Locate the column on the chart headed \$16.00,

the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total Since the carcass cost \$12.00 per 100 pounds then the gross margin is \$4.00 or 25% of the sales or a mark-up The prices in this column indicate the selling price of each cut as listed on the chart. differential of 44 per pound based on carcass weight. retail sales receipts should amount to \$16.00.

If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$16.00, porterhouse steak is indicated to retail at 32¢ per pound, but if the general market reduction of 3¢ on porterhouse is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction. is 29¢, then a reduction of which is 34 in this case. some other out

Assuming that chuck steak and blade roast can be increased in price the figure 21.0¢ is divided by 10.60 which represent the sum of the percentages of chuck steak and blade roast in the carcass. 7.00 X 3¢ = 21.0¢

21.0 = 1.98#
In other words, the retail price of chuck steak and blade roast can be increased 1.98# per pound. By reducing the price of porterhouse steak from 32# to 29# and increasing the price of the chuck steak and blade roast from 16# to 18#, the total sales receipts will be the same, namely, \$16.00.

6. The second section of the chart indicates the walue per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the derived from the wholesale cut are sold at the indicated retail prices. Example:-

When porterhouse steak is sold at 324, sirioin at 264, and ground meat at 144, the same amount of money would be received if the loin containing suct was sold at 27 l/4 per pound. If the replacement value of a trimmed loin (less suct) is 234, then 274 = 124 in the gross margin per pound derived from the replacement loin. The same procedure may be followed for the other wholesale cuts. ktdney and Etdney and

7. To determine the replacement cost of cuts when a carcass costs \$12,00 per 100 pounds locate the column headed \$12,00 and the price shown in that column for sack wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the cut and the carcass by the actual wholesale cost of the sum of these values is the carcass cost based on wholesale cut prices. Example:

29.5 X 11 = 3.25 9.0 X 13 = 1.17 26.5 X 9 = 2.57 14.5 X 8 = 1.16 Loin (leas kidney and suet) 16.0 X 20 = \$3.20 Neck and shoulder Plate and brisket Round and flank

The wholesale cost of the cuts at the above prices are equivalent to \$11.35 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are

then sold at the same retail prices as for a \$12.00 carcass, plus a \$4.00 mark-up, then the gross margin on these wholesale cut replacements would be \$16.00 - \$11.35 = \$4.65, or the gross margin on the wholesale cut bests is 65¢ more than when the straight carcass is used.

Assuming the carcass cost \$12.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$12.00, then

all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$12.00. If a \$4.00 margin is desired, all of the cuts abound be seld at the retail prices in the column headed \$16.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail out.

STEER CARCASS - U.S. MEDIUM GRADE

RETAIL MEAT PRICING CHART

NEW YORK STYLE OF CUTTING Directions on opposite page

Cents per pound for trimmed retail beef cuts

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DIRECTIONS FOR USING RETAIL MEAT PRICING CHARM

IINDQUARTER AND RIB - U. S. GOOD GRADE HEW YORK STYLE OF CUTTING

- Determine average wholesale hindquarter and rit cost per 100 pounds of Good Grade Steer Beef, for which retail prices are to be computed.
- gross margin, either in percentage or actual mark-up per pound on a hindquarter and rib basis. Example: Wholesale cost is \$18.00 per 100 pounds for hindquarter and rib. Determine the necessary or desired
 - wholesale cost of the hindquarter and rib equals 75% of sales receipts. If the desired gross margin in percent of sales is 25% then the 100% - 25 = 75%**€**€
- \$18.00 \(\phi \)7 = \$2\text{4.00}, the anticipated retail sales return of all the crite in 100 pounds of the hindmarter and rib.

 If the desired matri-up per pound is 6\text{6.00} per 100 pounds of hindmarter and rib walght, then the sum of the wholesale cost and the matri-up equals the expected sales return: \$18.00 \notin \$6.00= \pm\$2\text{4.00}\$ (e)
- on the chart headed 24,00. Locate the column
- The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total is redeling amount to \$24.00. Since the hindquarter and rib cost \$18.00 per 100 pounds then the gross margin is \$6.00 or 25% of the sales or a retail sales redeipts should amount to \$24,00. Since the hindquarter and mark-up differential of 6¢ per pound based on hindquarter and rib weight.
- of the retail prices are out of line with the general retail market, adjustments are made as follows: If some

Under the column where the expected sales receipts are \$24,00, porterhouse steak is indicated to retail at 42¢ per pound, but if the general market some other as reduction of 2¢ on porterhouse is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction, which is 2¢ in this case.

11.83 X 2¢ = 23.66¢

Assuming that the blade roast, ground meat and stew meat can be increased in price the figure 23.66¢ is divided by 12.00 which represents the sum of the parcentages of these three cuts to the hindquarter and rib.

In other words, the retail price of the three cuts can be increased 24. By reducing the price of porterbouse steak from 42¢ to 40¢ and increasing the price of blade roast, ground meat and stew meat from 21¢ to 23¢, the total sales receipts will be the same, namely, \$24,00. 23.66 + 12.00 = 1.976

The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts the wholesale cut are sold at the indicated retail prices. Example:derived from the wholesale cut are sold at the indicated retail prices. Then porterhouse steak is sold at 424, sirloin at 35¢, and ground meat at 21¢, the same amount of money would be received if the loin containing kidney and suct mas sold at 34 3/4¢ per pound, or the loin excluding kidney and suct mas sold at 34 3/4¢ per pound. If the replacement value of a trimmed loin (less kidney and enet) is 30¢, then 34 374¢ - 30¢ = 4 3/4¢ the gross margin per pound derived from the replacement loin. The same procedure may be followed for the other wholesale cuts.

7. To determine the replacement cost of cuts when a hindquarter and rib costs \$18.00 per 100 pounds locate the column headed \$18.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then smultiply the percentage of each wholesale cut by the actual wholesale cost of the cut. The sum of these values is the wholesale cost of hindquarter and rib based on wholesale cut prices. Example:

28.0 X 30 = 8.40 49.5 X 17 = 8.42 16.5 X 18 = 2.97 Loin (less kidney and suet) Bound and flank

The wholesale cost of the outs at the above prices are equivalent to \$19.77 for 100 pounds of hindquarter and rib. If the retail cuts from these wholesale cut replacements would be \$20.00 mark-up, then the gross margin on these wholesale cut as \$1.77 less than when the wholesale cut as \$1.77 less than when the wholesale and rib is used.

8. Assuming the hindquarter and rib cost \$18.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$18.00, then all trimmed retail cuts would head general wholesale cut market is the same as the wholesale prices listed in the column headed \$18.00. If a \$6.00 margin is desired, all of the cuts abound be sold at the retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates

HINDQUARTER AND RIBS - U. S. GOOD GRADE STREER 9- Rads

RETAIL MEAT PRICING CHART

NEW YORK STYLE OF CUTTING Directions on opposite page

Cents per pound for trimmed retail beef cuts

DIRECTIONS FOR USING RETAIL MEAT PRICING CHARM

GOOD GRADE NEW YORK STYLE OF CUTTING တိ CHUCK AND PLATE - U.

- Determine average wholesale cost per 100 pounds of the chuck and plate of a Good Grade Steer Beef, for which retail prices are to be computed.
- Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a wholesale cut basis.
 (a) Mholesale chuck and plate cost is \$15.00 per 100 pounds.
 (b) If the desired gross margin in percent of sales is 25%.
 - If the desired gross margin in percent of sales is 25%, then the wholesale cost of the chuck and plate equals 75% of sales receipts.
- of chuck and plate weight, then the sum of the wholesale cost and the mark-up equals the expected sales return; \$15.00 \neq \$5.00 = \$20.00 If the desired mark-up per pound is 50 or \$5.00 per 100 pounds \$15.00 + 75% = \$20.00, the anticipated retail sales return of all the cuts in 100 pounds of the chuck and plate. 100% - 25 = 75%(e)
- 3. Locate the column on the chart headed \$20.00.

4. The prices in this column indicate the selling prices of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total rates receipts should amount to \$20,00. Since the chuck and plate cost \$15,00 per 100 pounds, then the gross margin is \$5.00 or 25\$ of the sales or a mark-up differential of 5¢ per pound based on wholesale weight.

5. If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

then a reduction of 24 on chuck steak is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some The column where the expected sales receipts are \$20,00, chuck steak is indicated to retail at 26¢ per pound, but if the general market is In making such adjustments, the percentage figure opposite the chuck steak is multiplied by the reduction, which is 24 other cut or cuts must be increased.

18.70 X $2\phi = 37$ 4 the figure 37 64 to the divided by 8.00 which represents the percentage of cross rib to the chuck Assuming that cross rib can be increased in price,

In other words, the retail price of cross rib can be increased 4 3/4¢ per pound. By reducing the price of chuck steak from 26¢ to 24¢ and increasing the price of cross rib from 37 3/4¢, the total sales receipts will be the same, namely, \$20.00. 37.4 + 8.00 = 4.68¢

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived upon the retail sale receipts, when the cuts derived upon the retail sale receipts, when the cuts

Then trimmed brisket is sold at 20¢ and ground meat at 29¢, the same amount of money would be received if the brisket (untrimmed) was sold at 19¢ per pound. If the replacement value of an untrimmed brisket is 15¢, then 19¢ = 15¢ = ¼, the gross margin per pound derived from the replacement brisket. The same procedure may be followed for the other wholesale cuts.

7. To determine the replacement cost of cuts when a chuck and plate costs \$15.00 per 100 pounds locate the column headed \$15.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut by the actual wholesale cost of the cut. The sum of these values is the wholesale cost of chuck and plate based on wholesale cut prices. Example:-

21.18 X 16 = 3.39 41.17 X 18 = 7.41 22.36 X 12 = 2.68 15.29 X 14 = 2.14 \$15.62 N. T. Nock Flate Shoulder Brisket

The wholesale cost of the cuts at the above prices are equivalent to \$15.62 for 100 pounds of chuck and plate. If the retail cuts from these wholesale cut replacements would be \$20.00 - \$15.62 = \$4.35, or the gross margin on the wholesale cut hasis is \$6.62 less than when the chuck and plate is used.

5. Assuming the chuck and plate ocst \$15.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$15.00. If a \$5.00 margin is desired, all of the cuts should be soid at the retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates the gross margin is desired, all of the per pound for each trianed retail out.

RETAIL MEAT PRICING CHART

CHUCK AND PLATE 1/- U.S. GOOD GRADE STREET

Cents per pound for trimmed retail beef cuts

NEW YORK STYLE OF CUTTING Directions on opposite page

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1/ Chuck and plate includes New York neck, shoulder, plate, and brisket.

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

STEER CARCASS - U. S. CHOICE GRADE CHICAGO STYLE OF CUTTING

- Determine the average wholesale carcass cost per 100 pounds of Choice Grade Steer Beef, for which retail prices are to be computed.
- gross margin, either in percentage or actual mark-up per pound on a carcase basis. Determine the necessary or desired
 - If the desired gross margin in percent of sales is 25g, then the wholesale gost of the carcass equals 75% of sales receipts. Wholesale garcass cost \$15.00 per 100 pounds.
- \$15.00 \Rightarrow 75 \cong \$20.00, the anticipated retail sales return of all the cuts in 100 pounds of carcass. 100% - 25 = 75%
- If the desired mark-up per pound is \$6 or \$5.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales returns \$15.00 \$ \$5.00 = \$20.00. (0)
- Locate the column on the chart headed \$20,00.
- The prices in this column indicate the selling price of each out as listed on the chart. If each out is retailed at the indicated prices, the total receipts should amount to \$20.00. Since the careass cost \$15.00 per 100 pounds then the gross margin is \$5.00 or 25% of the sales or a mark-up retail sales receipts should amount to \$20,00. Since differential of 5¢ per pound based on carcass weight.
- If some of the retail prices are out of line with the general retail market, adjustments are made as follows: ŝ

Under the column where the expected sales receipts are \$20.00, porterhouse steak is indicated to retail at the port of the general reduction of 3¢ on porterhouse is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price or outs must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction. is 42, then a reduction of 34 on porterhouse is necessary. some other cut or cuts must be increased. In making such adwhich is 34 in this case.

6.40 X 3¢ = 19.2¢

Assuming that plate can be increased in price the figure 19.2% is disided by 7.00 which represents the percentage of plate in the careass.

In other words, the retail price of plate can be increased about 2 3/4% per pound. By reducing the price of porterhouse steak from 45% to 42% and increasing the price of plate from 10% to 12 3/4%, the total sales receipts will be about the same, namely, \$20.00.

The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts Mrsaple to derived from the wholesale cut are sold at the indicated, retail prices. Then porterhouse steak is sold at $h \not \not \not \not \not \not$ stricts at $3 \not \not \not \not \not$ and ground mest at $18 \not \not \not \not \not$ the same anount of money would be received if the loin contains and suct was sold at $32 \not \not \not \not \not \not$ then $32 \not \not \not \not \not \not \not$ then $32 \not \not \not \not \not \not$ then $32 \not \not \not \not \not \not$ then $32 \not \not \not \not \not \not$ the gross margin per pound derived from the replacement loin. The same procedure may be followed for the other wholesale cuts. 7. To determine the replacement cost of cuts when a carcass costs \$15.00 per 100 pounds, locate the column headed \$15.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in ine with the general wholesale market, then smitting the percentage of each wholesale cut in the carcass by the actual wholesale cost of the cut in the carcass by the actual wholesale To determine the replacement cost of cuts when a carcass costs \$15.00 per 100 pounds, locate the column headed \$15.00 and the price shown in

Loin (less kidney and snet) 17.50 X 28¢ = \$4,90

Bound

Rib

Grade and shank

15.00 X 10 = 2,00

Grade and brisket

15.00 X 6 = 1.20

H.50 X 6 = 2.50

The wholesale cost of the cuts at these above prices are equivalent to \$15.89 for 100 pounds of carcass. If the retail cuts from these wholesale cuts

are then sold at the same retail prices as for a \$15.00 carcass, plus a \$5.00 mark-up, then the gross margin on these wholesale cut replacements would be \$20.00 - \$15.89 = \$4.11, or the gross margin on the wholesale cut basis is \$.89 less than when the straight carcass is used.

S. Assuming the carcass cost \$15.00 and that the general wholesale out market is the same as the wholesale prices listed in the column headed \$15.00, then be sold at the retail cuts would have an actual cost as indicated by the figures in the column headed \$20.00. The difference between the individual retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each triangle retail cuts.

Cents per pound for trimmed retail beef cuts

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DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

STEER CARCASS - U. S. GOOD GRADE OHICAGO STYLE OF CUTTING

- Determine the average wholesale carcass cost per 100 pounds of Good Grade Steer Beef, for which retail praces are to be computed.
- Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Wholesale carcass coat \$16.00 per 100 pounds.
 - Desired gross margin in percent of sales is 33 1/3%. Therefore, wholesale cost of the carcass equals 66~2/3% of sales receipts, 100% 33~1/3% = 66~2/3% \$16.00 + 66 2/3% + 224.00, the anticipated retail sales return **3**0

mark-up equals the expected sales return: \$26.00 + \$8.00 = \$24.00 of all the cuts in 100 pounds of carcass.
If the desired mark-up per pound is \$4 er \$5.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the (e)

Locate the column on the chart headed \$24.00.

mark-up differential of 8¢ per pound based on carcass weight.

If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$24.00, porterhouse steak is indicated to retail at 49g per pound, but the general market reduction of 2g on porterhouse is necessary. To correct for this necessary reduction, yetmaintain the same total sales receipts, the price of or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction. is 47_ϕ , then a reduction of 2_ϕ on porterhouse is necessary. which is 24 in this case.

6.75 x 24 = 13.54

Assuming that chuck steak can be increased in price the figure 13.5% is divided by 10.50 which represents the percentage of chuck steak in the carcase.

In other words, the retail price of chuck steak can be increased about 1 1/4¢ per pound. By reducing the price bf porterbouse steak from 43¢ to 47¢ and increasing the price of chuck steak from 23¢ to 24 1/4¢, the total sales receipts will be about the same, namely, \$24.00.

The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale recaipts, when the cuts

Erample:

derived from the wholesale gut are sold at the indicated retail prices.

When porterhouse steak is sold at 494, sirioin at 404, and ground mest at 204, the same amount of mother would be received if the local sold at 323/4, per pound, or the loin excluding induced was sold at 391/24 per pound, if the replacement value of a trianed loin (less kidney and exet) is 354, then 391/24 = 354 = 41/24, the gross margin per pound derived from the replacement loin. The same procedure may be followed for the other wholesale cuts.

column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentages of each wholesale cut in the carcass by the actual wholesale cut of the cut. The sum of these values is the carcass cost based on actual wholesale cut prices. Example: To determine the replacement cost of cuts when a carcass costs \$15.00 per 100 pounds locate the column headed \$15.00 and the price shown in that Lots (less Eddney and sust) SE P

17.0 x 32 e 5, 44 24.0 x 17 = 4.08 9.5 x 23 = 2.19 28.5 x 19 = 5.42 14.0 x 8 = 1.12 4.0 x 8 = 32 8.18.57 Plate and brisket Orncie Plank Flank

If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$15.00 careass, plus an \$8.00 mark-up, then the gross margin on these wholesale cut replacements would be \$24.00 - \$18.57 = \$5.43, or the gross margin on the wholesale cut basis is \$2.57 less than when the straight careass is used. The wholesele cost of the cuts at the above prices are equivalent to \$18.57 for 100 pounds of carcass.

6. Assuming the carcass cost \$15.00 and that the general wholesale out market is the same as the wholesale prices listed in the column headed \$15.00. Then if an \$2.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$15.00. The difference between the individual retail prices for each out indicates the gross margin per pound for each trimmed retail cut.

Cents per pound for trimmed retail beef outs

STEER CARCASS - U. S. GOOD GRADE

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Trimmed retail cuts	N. Carlotte	Porterhouse steak Sylloin steak Round steak Heel of round Flank steak Boneless rump Rib - lat 5 Ribs Rib - lat 5 Ribs Rider roast-2 ribs Ghuder-round bone Plate Braket-bone in Ground meat Boneless stew and kidney	[hho]	Handquarter	Loin with K	Loin less K	Round	Nank	Rib - 7 ribs	Cruck & shank	Plate & brisket	Forequarter-12 B.	Carcaes per 100#	Not

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

STEER CARCASS - U. S. MEDIUM GRADE CHICAGO STYLE OF CUTTING

- Determine the average wholesale carcass cost per 100 pounds of Medium Grade Steer Beef, for which retail prices are to be computed.
- gross margin, either in percentage or actual mark-up per pound on a carcass basis. 30 Determine the necessary or desired

Molesale carcass cost \$14.00 per 100 pounds. If the desired gross margin in percent of sales 1s 30% then the wholesale cost of the carcass aquals 70% of the sales receipts. 100% - 30 = 70%

\$14.00 + 70 = \$20.00, the anticipated retail sales return of

all the cuts in 100 pounds of carcass.
If the desired mark-up per pound is 6¢ or \$6.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales return; \$14,00 \psi \$6.00 = \$20.00 **©**

Locate the column on the chart headed \$20.00.

The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total receipts should amount to \$20.00. Since the carcass cost \$14.00 per 100 pounds than the gross margin is \$6.00 or 30\$ of the saids or a mark-up differential of 64 per pound based on carcass weight. retail sales receipts should amount to \$20.00.

If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

ŝ

Under the column where the expected sales receipts are \$20.00, porterhouse steak is indicated to retail at 40¢ per pound, but if the general market is 37¢, then a reduction of 3¢ on porterhouse is necessary. To correct for this necessary reduction, yetmaintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction, which te 3¢ in this case.

4.10 x 3¢ = 21,30¢

Assuming that chuck steek can be increased in price the figure 21,3¢ is divided by 10,94 which represents the percentage of chuck steak in the carcass.

2.3 ¢ = 10,9¢ = 1,95¢

In other words, the retail price of chuck steak can be increased about 2¢ per pound. By reducing the price of porterhouse steak from 40¢ to 37¢

and increasing the price of chuck steak from 19¢ to 21¢; the total sales receipts will be about the same, namely, \$20,000.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

10¢ and striotn at 36¢ and ground meat at 16¢, the same amount of money would be received if the loin containing he loin excluding kidney and sust was sold at 36¢ per pound. If the replacement value of a trimmed loin the cape gross margin per pound derived from the replacement loin. The same procedure may be followed for the Then porterbouse steak is sold a kidney and such was sold at 31 1/2# per pound or (less kidney and suct) is 30ϕ , then $36\phi = 30\phi =$ other wholesale cuts.

7. To determine the replacement cost of cuts when a carcass costs \$14.00 per 100 pounds locate the column headed \$14.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the actual wholesale cut in the carcass by the actual wholesale cut prices. Example:-

Loin (less kidney and suet) 17.0 x 28 = 4.76

25.5 x 17 = 4.34

9.0 x 20 = 1.80

30.0 x 12 = 3.60

Flate and brisket 13.0 x 8 = 1.04

Flank

The wholesale coat of the cuts at the above prices are equivalent to \$15.78 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$14.00 carcass, plus a \$6.00 mark-up, then the gross margin on these wholesale cut replacements would be \$20.00 - \$15.78 = \$4.22, or the gross margin on the wholesale cut basis is \$1.78 less than when the straight carcass is used. Assuming the carcass cost \$14.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$14.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$14.00. If a \$6.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for sach trimmed rotall out.

STEER CARCASS - U. S. MEDIUM GRADE

RETAIL MEAT PRICING CHARF

CHICAGO STYLE OF CUTING Directions on opposite page

Cents per pound for trimmed retail beef cuts

DERRCTIONS FOR USING RETAIL MEAT PRICING CHART

LAMB CARCASS - U. S. CHOICE GRADE STANDARD STYLE OF CUTTING

- Deferring average wholesale careas cost per 100 pounds of Choice Grade Lamb careass, for which retail prices are to be equivided.
- Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example:-
 - Wholesale carcass cost \$15.00 per 100 pounds
- If the desired gross margin in percent of sales is 25%, then the wholesale cost of the carcass will equal 75% of sales receipts.
 - \$15.00 \times 75 = \$20.00, the anticipated retail sales return of all the cuts in 100 pounds of carcass.
- If the destred mark-up per pound is 5ϕ or \$5.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales return; \$15.00 ϕ \$5.00 = \$20.00 (°)
- Locate the column on the chart headed \$20.00.

If each cut is retailed at the indicated prices, the total 4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the to retail sales receipts should amount to \$20.00. Since the carcass cost \$15.00 per 100 pounds then the gross margin is \$5.00 or 25% of the sales or a marking differential of 5¢ per pound based on carcass weight.

If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

204, then a reduction of 24 on the leg is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the leg is multiplied by the reduction, which is 24 in this case.

32.75 X 24 = 65.54 Under the column where the expected sales receipts are \$20.00, leg of lamb is indicated to retail at 22¢ per pound, but if the general market is

Assuming that loin chops can be increased in price the figure 65.5¢ is divided by 11.50 which represents the percentage of loin chops in the carcass. 65.5¢ * 11.50 = 5.7¢

In other words, the retail price of loin chops can be increased 5.7¢ per pound. By reducing the price of the lag from 22¢ to 20¢ and increasing the price of loin chops from 35¢ to 41¢, the total sales receipts will be about the same, namely, \$20.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

When square chuck, neck on, is sold at 16¢ and stew at 8¢, the same amount of money would be received if the short forequarter (square chuck, nec on, shank and brisket) was sold at 1¼ per pound. If the replacement value of a short forequarter is 9¢, then 1¼ = 9¢ ≈ 5¢, the gross margin per pound derived from the replacement short forequarter. The same procedure may be followed for the other wholesale cuts.

for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass tost based on actual wholesale cut prices.

Secondary and gret of the cut. The sum of these values is the carcass cost based on actual wholesale cut prices.

India (with kidney and gret) 17.25 X 20 = \$3.45

Rubs or rack 12.25 X 23 = 2.82

Battle Astle To determine the replacement cost of cuts when a carcass costs \$15.00 per 100 pounds locate the column headed \$15.00 and the price shown in that column

The wholesale cost of the cuts at the above prices are equivalent to \$15.62 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are them sold at the same retail prices as for a \$15.00 carcass, plus a \$5.00 mark-up, then the gross margin on these wholesale out replacements would be \$20.00 -

5. Assuming the carcass cost \$15.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$15.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$15.00. If a \$5.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for sech trimmed retail out.

LAND CARCASS- U. S. CHOICE GRADE Medium weight

RETAIL MEAT PRICING CHART

page

STANDARD STYLE OF CUTTIME Directions on opposite pa

cuts lamb retail trimmed for pomod per

end briskets, breagts,

shanks and briskets. neck on, chuck square Not included in total. Short forequeriar includes

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

LAMB CARCASS - U. S. GOOD GRADE STANDARD STYLE OF CUTTING

- Determine average wholesale carcass cost per 100 pounds of Good Grade Lamb carcass, for which retail prices are to be computed. 1
- Example:-Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis.
 (a) Wholesale carcass cost is \$15,00 per 100 pounds.
 - If the desired gross margin in percent of sales is 25%, then the wholesale cost of the carcass will equal 75% of sales receipts. 100% - 25 = 75%33
 - \$15.00 \Rightarrow 75 \equiv \$20.00, the anticipated retail sales return of all the cuts in 100 pounds of carcass.
- carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales return; \$15.00 ϕ \$5.00 = \$20.00 If the desired mark-up per pound is 5¢ or \$5.00 per 100 pounds of ©
- Locate the column on the chart headed \$20,000.

4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total sales receipts should amount to \$20,00. Since the carcass cost \$15,00 per 100 pounds then the gross margin is \$5,00 or 25% of the sales or a mark-up differential of 5¢ per pound based on carcass weight.

If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$20.00, leg of lamb is indicated to retail at 22¢ per pound, but if the general market is 20¢, then a reduction of 2¢ on the leg is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or outs must be increased. In making such adjustments, the percentage fiture opposite the leg is multiplied by the reduction, which is 2¢ in this case.

3.75 X 2¢ = 67.50¢ is divided by 11.25 which represents the percentage of loin chops in the carcass.

In other words, the retail price of loin chops must be increased 6¢ per pound. By reducing the price of the leg from 22¢ to 20¢ and increasing the price of loin chops from 34¢ to 40¢, the total sales receipts will be the same, namely \$20,000.

The second section of the chart indicates the value per pound of the untrimmed wholesale duts based upon the retail sale receipts, when the duts derived quesale cut are sold at the indicated retail prices. Example: from the wholesale out are sold at the indicated retail prices. When square chuck, neck on, is sold at 18¢ and stew at 7¢, the same amount of money would be received if the abort forequarter (square chuck, neck on, shank and brisket) was sold at 15 $1/4\phi$ the gross margin per pound derived from the replacement short forequarter. The same procedure may be followed for the other wholesale cuts.

for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the actual wholesale cut prices.

Example:

Los (with kidney and suct) 16.25 x 20 = \$3.25 th

13.75 x 17 = 5.74

11.25 x 23 = 2.59

Bibs and rack

Rattle

Rattle 7. To determine the replacement cost of cuts when a carcass cost \$15,00 per 100 pounds locate the column headed \$15,00 and the price shown in that column

The wholesale cost of the cuts at the above prices are equivalent to \$15,46 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$15.00 carcass, plus a \$5.00 mark-up, then the gross margin on these wholesale out replacements would be \$20.00 - \$15.46 - \$4.54, or the gross margin on the wholesale cut basis is 46ϵ less than when the straight carcass is used. 6. Assuming the carcass cost \$15,00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$15,00, them all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$15,00. If a \$5,00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20,00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

LAND CARCASS - U. S. GOOD GRADE Medium weight

RETAIL MEAT PRICING CHARF

STANDARD STYLE OF CUTTING DATE DATE

Cents per pound for trimmed retail lamb outs

⁽¹⁾ Stew includes breasts, briskets, shanks and flanks.

• Not included in total.
• Short forequarter includes square chuck neck on, shanks and briskets.

DIRECTIONS FOR USING RETAIL MEAN PRICING CHARM

LAMB CARCASS - U. S. MEDIUM GRADE STANDARD STYLE OF CUTTING

- wholesale carcass cost per 100 pounds of Medium Grade Lamb carcass, for which retail prices are to be computed. Determine average
- gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example:-Determine the necessary or desired
 - If the desired gross margin in percent of sales is 25%, then the wholesale cost of the careass equals 75% of sales receipts.

 100% = 25 = 75% <u>@</u>@

\$15.00 9 75 = \$20.00, the enticipated retail sales return of all the cuts in 100 pounds of carcaes. If the desired mark—up per pound is 5ϕ or \$5.00 per 100 pounds of carcaes weight, then the sum of the wholesale cost and the mark—up equals the expected sales return; \$15.00 ϕ \$5.00 = \$20.00 (e)

Locate the column on the chart headed \$20,00.

the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total Since the carcass cost \$15,00 per 100 pounds then the gross margin is \$5,00, or 25% of the sales or a mark-up The prices in this column indicate the selling price of each cut as listed on the chart. differential of 5¢ per pound based on carcass weight. retail sales receipts should amount to \$20,00.

If some of the retail prices are out of line with the general retail market, adjustments are made as follows: ŝ Under the column where the expected sales receipts are \$20.00, leg of lamb is indicated to retail at 24 per pound, but if the general market is 22, then a reduction of 24 on the leg is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the leg is multiplied by the reduction, which is 24 in this case.

Assuming that loin chops can be increased in price, the figure 65 is divided by 10.50 which represents the percent of loin chops in the carcast.

In other words, the retail price of loin chops must be increased 6.6¢ per pound. By reducing the price of the leg from 24 to 42, and increasing the price of loin chops the total sales receipts will be about the same, namely \$20.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

Then square chuck, neck on, is sold at 16¢ and stew at 6¢, the same amount of money would be received if the short forequarter (square chuck, neck shauk and brisket) was sold at 13\$¢ per pound. If the replacement value of a short forequarter is 9¢, then 13 1/2¢ - 9¢ = 4 1/2¢, the gross margin per pound on, shank and brisket) was sold at 125¢ per pound. If the replacement value of a snort forequarter is ye, them and derived from the replacement short forequarter. The same procedure may be followed for the other wholesale cuts. 7. To determine the replacement cost of cuts when a carcass costs \$15.00 per 100 pounds locate the column headed \$15.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the actual wholesale cost of the cut. The sum of these values is the carcass cost based on actual wholesale cut prices.

| Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss | Loss

The wholesale cost of the cuts at the above prices are equivalent to \$15,24 for 100 pounds of carcass. If the retail cuts from these wholesale cut replacements would be \$20,00-\$15.24 = \$4.76, or the gross margin on the space margin on the wholesale cut hasis is 24 less than when the straight carcass is used.

Assuming the carcass cost \$15.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$15.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$15.00. If a \$5.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates the gross margin per pound

Cents per pound for triumed retail lamb cuts

>- 2

Stew includes breasts, briskets, shanks and flanks. But included in total, Short forequarter includes square chunk neck on, shanks and briskets.

CARCASS - U. S. GOOD GRADE STANDARD STYLE OF CUTTING

- carcass is purchased with aidn on, the akin represents about 10 percent of the total weight. To ascertain the cost of the carcass less the akin, which is the other If the veal 90 percent, the market value of the skin (10 times market price per pound) is substracted from the amount paid for 100 pounds of carcass with skin on. Determina avarage wholegale carcass cost par 100 pounds of Good Grade Veal carcass less skin, for which retail prices are to be computed. remainder divided by 90 will give the cost per pound of the carcass less the sidn.
- Erample: Determine the necessary or desired gross margin, either in percentage or acted marking per pound on a carcass basis.

If the desired gross margin in percent of sales is 25%, then the wholesale cost of the careas equals 75% of sales receipts.

100% - 25 m 75% Wholesale carcass cost \$15.00 per 100 potnids. 30

\$15.00 \(\psi \) \$20.00, the anticipated retail sales return of all the cuts in 100 pounds of carcasss.

If the destreed mark-up per pound is \$\psi\$ or \$5.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales return i \$15.00 \(\psi \) \$60.00 = \$20.00 (9)

Locate the column on the chart headed \$20.00.

The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total rescipts should emount to \$20.00. Since the carcass goet \$15.00 per 100 pounds, then the gross margin is \$5.00 or 25% of the sales or a mark-up differential of 54 per pound based on carcass weight, retail sales receipts should smount to \$20.00.

If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$20,00, outlet is indicated to retail at \$0.0 per pound, but if the general market is 55%, then a reduction of \$2.0 the outlet is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or ques must be increased. In making the percentage figure or poperate the outlet is multiplied by the reduction, which is \$2.0 in this case.

Assuming that loin chops can be increased in price, the figure 25% is divided by 7.50 which represents the percent of loin chops in the carcase.

In other words, the retail price of loin chops can be increased \$7.79 is per pound. By reducing the price of the from \$40, to \$50, and increasing the price of loin chops room \$70, to \$10, to \$

The accoud section of the chart indicates the value per pound of the untrimed wholesale outs based upon the retail sale fedelpts, when the cuts derived Brampletfrom the wholesale gut are gold at the indicated retail prices.

When cutlet is sold at 40¢, rump at 20¢, and boneless stew at 22¢, the same amount of money would be received if the replacement value of the leg as 20¢, then 20¢, the about per pound. If the replacement value of the leg at the rump, was sold at pound. procedure may be followed for the other wholesale onts. 7. To determine the replacement cost of cuts when a carcass costs \$15.00 per 100 penuds locate the column headed \$15.00 and the prices shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the actual wholesale cost of the cut. The erm of these values is the carcass cost breed on actual wholesale cut price.

Zeample:

Zeample

ere then sold at the same retail prices as for a \$15.00 carcase, plus a \$5.00 mark-up, then the gross margin on these wholesale cut replacements would be \$20.00 - \$15.05 = \$4.95, or the gross margin on the wholesale cut basis is \$5 less than when the straight carcass is used. The wholesale cost of the outs at the above grides are equivalent to \$15.05 for 100 pounds of carcass. If the retail outs from these wholesale outs

8. Assuming the carcase cost \$15.00 and that the general wholesale out market is the same as the wholesale prices listed in the column headed \$15.00. If a \$5.00 margin is desired, all of the outs should be sold at the retail prices in the column headed \$20.00. The difference between the indicates for each out indicates the gross margin per pound

WEAL CARCASS - U. S. GOOD GRADE SEL or hide off

ESTAIL MEAT PRICING CHART

Cents per pound for trimmed retail west outs

Trimed retail guts	oute				Pho	Wholesale	1	Oaross		COSD I	Der 1	100 p	a punoa	81 OF	r whol	Olderl		CATCASS		300 at	anja		desired		8804	markin	a										
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Cutlet-round bone/114,00 Loin chop - 1 rib 7,50 Ramp - bone in 14,80 Ratb chop - 8 ribs 7,50 Shoulder - 4 ribs 21,25 Seest - bone in 11,75 Breat - tone in 11,75	25.55 25.55 25.55 25.55 25.55 25.55	S-Ero Raino	מבשמשמש	はひとのとしてはる	ลี่ผีตอตมขอ	おみのひゅうり	20222401	894543-64	222225C	# 0 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	22222	DO REEL OF	Walder Sa	######################################	852888-08 882895-11	いなるはのでしている。	3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	4 5 8 8 8 8 5 5 5 5 5 5 5 5 5 5 5 5 5 5	# 50000 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	842 83 848 844 848	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	できたのかのはて	ないないないはいか	***********	18年のおのはおお	8388832E	なれれなどとある	REENERA ED	REUN EUR	るな女性女はなど	ERES ESSE	REKERTE UN	ちなどまどわれる	FERRESSE	になるなどのは	EGREEE E	
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Forequarter-12 ribs 51.00* Carcass per 100* 100.00	100.00	# K	20	* ~	100 m	200	20 02	9 11	8 2	S E	417	19 1	13 1	17 10	14 15	-64	-40	raje	ciel	cito	19 20 24 25			rae .	25 25 25 25 26 25	-de	24 25 30 31		25. 26. 32 33	なが	35	26.38	37	30,30		32 40	325
1/ Kidney and suet removed.	ot remov	oq.		-			H																														-

Learn meat from fore and hind shanks and flank, Shank is sold with shoulder blade reduning stew meat to 4,75%. Hump and loin are separated at hip bone. But included in total, •াইনিটা

DIRECTIONS FOR USING WHOLESALE PORK PRICING CHART

CHOICE GRADE - LARD TYPE - STANDARD STILE OF 83 ņ HOG

- Determine everage live cost per 100 pounds of Cholce Grade Lard Type Hog, for which wholesale prices are to be computed.
- If a tar is being lewied this should be added to the cost price for 100 pounds live weight.
- This gross margin should be sufficient enough to cover all charges

Determine the necessary or destred gross margha in dollars per 100 pounds of live weight. This gross margha should be suffi for buying, elaughtering, cutting, packaging, selling, transporting, rendering lard and a net profit. Example:

(a) Live hog cost \$5.00 per 100 pounds and there is a levied tax of \$2.5 per 100 pounds, then actual live cost is \$6.00 \$ \$2.5 per \$5.25 \$ returns

The prices in this column indicate the selling price of each wholesale cut or product as listed on the charte. \$8.25 \$.75 = \$9.00 Locate the column on the chart headed \$9.00. If some of the wholesale prices are out of line with the general wholesale market, adjustments are made as follows: Under the column where the expected sales receipts are \$9.00, fresh regular hams are indicated to sell at 15% per pound, but if the general market is 14%, then a reduction of 3/4¢ on regular fresh hams is necessary. To correct for this necessary reduction yet maintain the same total sales receipts, the price of some other out or outs must be increased. In making such adjustments the percentage ifgures opposite the regular fresh ham is multiplied by the reduction which is 3/4¢ in this case.

13.30 x .75 = 10.00¢

1144 and increasing Assuming that pork loins can be increased in price, the figure 10, 10 a 1,123 which represents the percentage of pork loin in 100 pounds of live hog. In 8 the wholesale price of pork lains is increased 1 1/8¢ per pound. By reducing the price of regular fresh hams from 15½¢ 1 11½¢ and increasing price of pork loins from 15½¢ to 16 3/8¢, the total sales receipts will be the same, namely, \$9.00. The same procedure is followed i two or more outs are out of line with the general wholesale market.

If the live hog cost was \$6.25, the laried tax \$2.25, and the necessary gross margin 75¢ per 100 pounds, then the total necessary sales receipts would amount to the sum of these or \$9.25. In order to determine the necessary salling price for each out and product, locate the column headed 25¢ and \$9.00. The sum of the solumn period for ach or tor product in these two columns indicates the anoessary salling price in order to realise desired total sales receipts of \$9.25. In the column headed \$5¢, S. P. belies are, priced at \$1/2¢ per pound, and in the column headed \$0.00 the price \$1.00 pounds thus the sum of these two prices equals \$1/2¢; which is the price of \$8.P. belies when the total anticipated sales return is \$9.25 per 100 pounds of live hog. ŝ

the sum of these If the general wholesale market for each cut and product is the same as the prices for each cut and product in any one column, then the total sales receipts will be the same amount as the figure which heads that particular column. Thus, if the general wholessle market is the same as the prices appearing in the column headed \$10.00, the sales return will be \$10.00. If a levied tax amounts to \$2.25 per 100 pounds and the necessary gross margin is 75¢, the sum of the two charges equals \$5.00. This amount when subtracted from the sales receipts equals the price that can be paid for 100 pounds of 11ve hog. Example:-

\$10.00 - \$3.00 = \$7.00

Then one or more of the prices in any particular column (the \$10.00 column in this case) do not agree with the general wholesale market, then the following adjustments are made in order to determine the live hog cost based on a given set of wholesale outs and products market prices. In the column headed \$10.00, pork loins are indicated to sell at 17¢ per pound but the general wholesale market is 16¢ per pound. This reduction of 1¢ is multiplied by the percentage figure opposite the pork loin.

8.90 Ile 8.94, or about 94, is subtracted from the computed live value of \$7.00 to determine the actual value of the live hog when the general wholesale

market quotations were the same, with the exception of pork loins, as the prices appearing in any one column, or the \$10,00 column in this case.
\$7.00 - 9\$ \$6.91 -the value of 100 pounds of live bog.
Then the general wholesale market prices for certain cuts are higher than the prices appearing in any particular column, then the amount which represents the increased value of these higher priced cuts is added to the computed value of the hog in order to determine the actual value of 100 pounds of live hog.

Tholesale outs					Live bo	44	2000	DOY	8	pomod	ö	TYPO D	200 200	CORE DE	DT CO	COSTROD	or Kros	ы			795	DOTAGT	TOT	-	ŀ	-	1		-			
Mass of cut or product	% of live hog weight	\$.25	0€°	čľ.	1,00 2,00	3°00	00°tį		00°9	00°L	00.8	00°6	70°00	11,00	12,00	13°00	00°ητ	12°00	16.00	00.71	78°00	00°61	S0°00	ST°00	22.00	23°00	25.00	26,00	00.TS	28,00	29°00	30°00
Oarcase 2/	72.30	1/3	3/5	-	25		1	*	3	80	7	107	12 1	17.	14 16	27.12	18	25	त्र	1 23 1 1 1 1 1 1 1 1 1 1	₹	煮	56	27.2	8	306 3	34 33	X		15]\$	N.
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Spare ribs half sheet	1.55	1/1	1/2	***	**		787	*	*	常	ক্ত	常	*	*	10, 11	गर्भ गर्भ	#r	å.	15	16	16	P1 1	18	18	Ŕ	21 5	12 1 22	₹12 ₹ 62	*	565	12	8
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Heart.	.25	1/6	1/1	-40	4	F	~	C4	ती	-	常	æ	才	10	古	9	45	le.	10	3	6	お	10	101	11	141	77 27	ार्थ १३	六二	17 4	書	15
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lard 5/	15.53	1/8	1/8 1/2 1		रं भ	4 34		5	48	世	55 3	10	114 1	1 121	14 15	5 164	17	N 19	8	214	122	ನ	E	OF S	27	29 3	2	放台	第 3 提	光	36	37
May bog per 100		\$.25	-50 -75		2	3	#		5	9	7	100	9	10 1	11 12	2 13	भ्रा १	15	91	17	1.8	19	8	ជ	8	23 2	24 25	2 26	5 27	28	29	8

lard type. -Average live weight 180-250 pounds; average dressed weight 126-180 pounds. Thickness of back fat 14 - 2 inches.

Leaf fat and hidney out; head and ham facings off.

Bew Tork akinned shoulder 1 1/2 ribs.

Untrimed -tongue and brain included.

Percentage fat yield -fat backs 9.75; leaf fat 2.15; sorep leaf .15; cent fat .50; ham facing .30 and fat trimmings 7.35.

DIRECTIONS FOR USING WHOLESALE PORK PRICING CHART

HOG - U. S. CHOICE GRADE - NEAT TYPE - STANDARD STYLE OF CUTTING

- Determine average live cost per 100 pounds of Choice Grade Meat Type Hog for which wholesale prices are to be computed.
- If a tax is being lewied this should be added to the cost price for 100 pounds live weight.

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- This gross margin should be sufficient enough to cover all charges for buying, slaughtering, cutting, packaging, selling, transporting, rendering land and a net profit. Example:

 (a) Lave hog cost \$6.00 per 100 pounds and there is a levied tax of \$2.25 per 100 pounds, then actual live ocat is \$6.00 f \$2.25 = \$8.25

 (b) If the desired cost margin or charges for slaughtering, etc., amounts to 75¢ per 100 pounds then the the the sum of the lave cost plus the levied tax and the gross margin equals the expected sales Determine the necessary or desired gross margin in dollars per 160 pounds of live weight.
- The prices in this column indicate the selling price of each wholesale out or product as listed on the chart. \$8.25 \$ 754 = \$9.00 Locate the column on the chart headed \$9.00.

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receipts are \$9.00, fresh regular hans are indicated to sell at 15% per pound, but if the general market is 14%, then a reduction of 3/4 on regular fresh hans is necessary. To correct for this necessary reduction yet maintain the same total sales receipts, the price of some other out or cuts must be increased. In making such adjustments the percentage figures opposite the regular fresh han is multiplied by the reduction which is 3/4 in this case.

15.80 X 75% = 10.55%

Assuming that port loins can be increased in price, the figure 10.55% is divided by 9.95, which represents the percentage of pork loin in 100 pounds of live hose.

In other words, the wholesale price of pork loins is increased if per pound. By reducing the price of regular fresh hams from 15% to 14% and increasing the price of pork loins from 15% to total sales receipts will be about the same, namely, \$9.00. The same procedure is followed if two or more cuts are out of line with the general wholesale market. Under the column where the expected sales If some of the wholesale prices are out of line with the general wholesale market, adjustments are made as follows:

- If the live hog cost was \$6.25, the levied tax \$2.25, and the necessary gross margin 75¢ per 100 pounds, then the total necessary sales receipts would amount to the am of these, or \$9.55. In order to determine the necessary selling price for each cut an product in these two columns indicates the necessary selling price in order to realize the dealersed total sales receipts of \$9.25. In the column headed 25¢, s. P. bellies are prised at 1/2¢ per pound, and in the column headed \$9.00 the price is 1/2¢ per pound; thus the sam of these two prices equals 1/3¢ per pound; thus the total anticipated sales return is \$9.25 per 100 pounds of live hog. ŝ
- will be the same amount as the figure which heads that particular column. Thus, if the general wholesale market is the same as the prices appearing in the column headed \$10.00, the sales return will be \$10.00. If a levied tax amounts to \$2.25 per 100 pounds and the necessary gross margin is 75¢, the sum of these two charges equals \$3.00. This amount when subtracted from the sales receipts equals the price that can be paid for 100 pounds of 11ve hog. Example:

 \$10.00 \$3.00 = \$7.00

 When one or more of the prices in any particular column (the \$10.00 column in this case) do not agree with the general wholesale market, then the following adjustments are made in order to determine the 11ve hog cost based on a given set of wholesale cuts and products market prices. In the column headed \$10.00, pork loins are indicated to sell at 17¢ per pound but the general wholesale market is 16¢ per pound. This reduction of 1¢ is multiplied by the percentage If the general wholesale market for each cut and product is the same as the prices for each cut and product in any one column, then the total sales receipts

figure opposite the pork loin.

9.95 % It smount of 9.95¢, or about 10¢, is subtracted from the computed live value of \$7.00 to determine the actual value of the live hog when the general wholesale market quotations were the same, with the exception of pork loins, as the prices appearing in any one column, or the \$10.00 column in this case.

When the general wholesale market prices for certain cuts are higher than the prices appearing in any participar column, then the amount which represents the increased value of these higher priced cuts is added to the computed value of the hog in order to determine the actual value of 100 pounds of live hog.

WHOLESALE PORK PRICING GRAPS

STANDARD STILL OF CUTTING DIrections on opposite page

Cents per pound for wholesale pork carcass and products

Dolesele cuts					Mare hog	cost	Der	001	pounde	NO D	1170	Voq	cost	plus		destred	TO.		125.00	n and	Ä	Lordo	2									
Man of out or product	% of 11,ve bog weight	\$2° \$	0 5 °		7-90-	S°00	3°00	00°9	00.8 00.7	00.8	00°6	00°0T	11.00	12,00	13°00	Jβ°00	00°ST	00°9T	00.71	78,00	20,00	21,00	00.55	23.00	Syt*00	∞. _₹ S	s6,00	∞.rs	28,00	29°00	30°00	
Caronse 2/	70.00	1/3	N.		111/3	75	27	3	80	9 10	12	No.	25	16	17	5	8	23	23	200	254 27	4	28, 29	W 77	D.	武士	35	<u> </u>	31	3	Q .	
Belly 8.P. 12-14	10.65	1/2	et		14 2	常	· 完	8	12 1	13 15k	世に世	\$ 1%	12 4	22	2 12	92	274	なっ	常	334	354 3	378 35	394 11	Kt fth	五世	147	54	K	32	杰	56	
Lota 9-12	9.95	1/2	et	,,,	학학	*	3	*	100 1	194	4 1%	\$ 17	18	204	8	1 172	56	214	53	r.	1 食	名書		374 394	***	# #2	3	10 to 1	100	2	द्ध	
Mas -regular 13-15	13.80	1/2	-		野村	常	が	\$	ग्री	2 134	4 15t	¥ 17	18	20%	×	₹ 7 2	56	273	16 2	R L	324 3	名雲	70 70	3%	***	A 43	*	कु स	***	&	25	and a
Hew York 3/ shoulders 10-14	11.23	7/1	1/4 1/2	2	#	क्र	世代	₩	世	10	Ť	स्टा १	13%	12	164	174	13	Ŕ	21 P	***	45	₩ ₩	12 592	278 29	常	官士	**************************************	武	32	36	378	eie
Jori-square out	1.50	1/1	1/4 1/2	Q.	40	#	かせ	常	*	EU FU	(B)	世	10	*	ま	101	101	121	ख	13 1	1361	it dat	154 16	5 16	智度	\$ 16	¥ 10	# 19th	202	2	र्देश	nio
Spare ribs half shent	1.70	ħ/ī	2/1 1/1	CI.	~1	#	常常	*	常	75	古世	त •	tor 4	नेत र	त्र	13	ដ	25	16	16.	178 1	164 19	19, 20	ह्य र् ठर	दिय विव	\$ 2 m	**************************************	常	\$ 26\$	12	28	
Meckbones	1.00	1/8	1/4	at .	- 4 2	**	47 1	참	तर	त	12°	宗	.at ma	字	5	求	常	9	Ŧ	*	_	世	世	4	6		*	% 10¢	10	10	क्रा व	rde
Pet	2,00	1/15	1/8	10	-40	-41	1 1	古	7	cu cu	रा सं	N)	24	常	æ	*	#	*	10	虎	*	9	3	45	₩.	世世		地	\$	क	6	
2941	ଞ	1/8	1/1	at a	1481 A-	#	で言	m	水	# #	雷雪	9	ক্ত	龙	72	\$	9	ま	101	10	114 1	12 1	12 रे	1% 1%	雪田田	₩ 15	15	\$ 16g	164	21年	1 18	
Lean trimmings	3.00	1/1	1/5	CI CI	100	#	常常	字	t	48	120	200	ST mee	10	背	क्ष	13	큐	*	15,	169 1	14 11	18\$ 19	19\$ 20	ដ	ZZ 1	22	表 2%	**	\$ 25¢	1 264	-de
Liver	1.40	1/15	1/8	20 -44	-40	100	1 14	Tr Tr	N	8	**	7F	**	掌	掌	8	お	水	9	œ.	3	-	世	世	40	40	200	**	**	104	10	rán
Heart	.25	1/8	1/1	- 1	-40	Н	2 - 1	de	m	常常	#	5	雷	9	\$	-	世	10	*	6	*	10	10 11		टर गैग	हिं।	¥ 13	在 :	₹ 1¢	3	1 15	
Eldney	.20	1/8	1/1	.2	-41	н	2 4	ক	*	常常	*	TK nee	75°	35	3	*	*	S.	6	ま	101	10 101		21 f 11	किंग व	第 7 次	4 1.75	雪田	雪	125	15	other
Hoad 14/	4.65	1/8	1/8	#O	-40	**	Tr tr	CI.	क	स	常常	.at	字	*	水	古	9	Ġ	3	-	*	10	*	*	*	10	100	4 10	g 114	114	12	
Zard 5/	12.75	1/8	1/8 1/2	2 1	**	t	25	ঞ	世	6 10k	å 115	125	71 12	15	16	17	19	8	संद	127	245	25 2	26 27	27 29	2	拉	がな	4 3%	# 3%	36	37	nte
Live hog per 100 pounds		\$.25	150	.50 .75 1	1 1	ત્ય	3 16	5	9	2 2	9	20	11	12	13	机	15	91	17	18	19 2	8	1 22	2 23	25	100	58	27	28	23	R	

Meat type -average live weight 180-250 pounds -average dressed weight 124-175 pounds. -Thichness of back fat 1 - 1 3/4 inches.

Leaf fet and industry out; head and ham facings off.

New York akinned shoulder 1 1/2 ribs.

Untrimmed tongue and brain included.

Percentage of fet yields -fet backs 7.50; leaf fat 2.05; leaf screp .15; can fat 5.5; ham facings .35 and fat triamlag 6.30.

DIRECTIONS FOR USING WHOLESALE PORK PRICING CHARF

LIVE EGG - U.S. GOOD GRADE STANDARD STYLE OF CUTTING

- Determine average live cost per 100 pounds of Good Grade Hog for which wholesale prices are to be computed.
- If a tar is being lewied this should be added to the cost price for 100 pounds live weight. 123
- for buying, slaughtering, chilling, cutting, packaging, selling, transporting, rendering lard and a net profit. Example:

 (a) Live hog cost \$5.00 per 100 pounds and there is a large levied tax of \$2.25 per 100 pounds, then actual live cost is \$5.00 per 100 pounds, then actual
- If the desired gross margin or charges for slaughtering, etc., amounts to 75¢ per 100 pounds then the sum of the live cost plus the levied tax and the gross margin equals the expected sales \$6.25 + 754 = \$9.00 returns
- The prices in this column indicate the selling price of each wholesale cut or product as listed on the chart. Locate the column on the chart headed \$9.00.
- receipts are \$9.00, regular fresh hame. No. 1 are indicated to sell at 164 per pound, but if the general market is 154, then a reduction of 1/24 on regular fresh hame. No. 1 are indicated to sell at 164 per pound, but if the general market is 154, then a reduction of 1/24 on regular fresh hams. No. 1 is necessary. To correct for this necessary reduction yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments the percentage figures opposite the regular fresh ham is multiplied by the reduction which is 1/24 in this case.

 Assuming that pork loins can be increased in price, the figure 5.564 to 10.25, which represents the percentage of pork loin in 100 pounds of live hog.

 In other words, the wholesale price of pork loins is increased 1/34 per pound. By reducing the price of regular fresh hams from 164 to 153, and increasing the price of pork loins from 164 to 1613, the total sales receipts will be about the same, namely, \$9.00. The same procedure is followed if two or more cuts are out of line with the general wholesale market. ŝ

- If the live hog cost was \$6.25, the levied tax \$2.25, and the necessary gross margin 75¢ per 100 pounds, then the total necessary sales around amount to the sum of these, or \$9.25. In order to determine the necessary selling price for each cut and product locate the column headed 25¢ and \$9.00. The sum of the prices for each cut or realize the desired total sales receipts of \$9.25. In the column headed 25¢, 8. P. bellies, No. 2 are priced at 1/2¢ per pound, and in the column headed \$5,00 the price is 1/2¢ per pound; thus the sum of these two prices equals 185¢, which is the price of 8. P. bellies when the total anticipated sales return is \$9.25 per 100 pounds of live hog. °°
- If the general wholesale market for each cut and product is the same as the prices for each cut and product in any one column, then the teachers. Be the same as the figure which heads that particular column. Thus, if the general wholesale market is the same as the prices appearing in the column headed \$10.00, the sales return will be \$10.00. If a levied tax amounts to \$2.25 per 100 pounds and the necessary gross margin is 75¢, the sum of these two charges equals \$3.00. This amount when subtracted from the sales receipts equals the price that can be paid for 100 pounds of live hog. Example:
 \$10.00 = \$3.00 = \$7.00 = \$7.00 ÷

When one or more of the prices in any particular column (the \$10.00 column in this case) do not agree with the general wholesale market then the following adjustments are made in order to determine the live hog cost based on a given set of wholesale cuts and products market prices. In the column headed \$10.00, pork loins are indicated to sell at 17% per pound but the general wholesale market is 16¢ per pound. This reduction of 12% is multiplied by the percentage figure opposite the pork loin.

10.25 x 12,94 for about 18¢, is subtracted from the computed live value of \$7.00 to determine the actual value of the live hog when the general wholesale market quotations were the same, with the exception of pork loins, as the prices appearing in any one column, or the \$10.00 column in this case.

When the general wholesale market prices for certain cuts are higher than the prices appearing in any particular column, then the amount which represents the increased value of these higher prices for certain cuts are higher than the prices appearing in any particular column, then the amount which represents the increased value of these higher prices for certain value of the hog in order to determine the actual value of 100 pounds of live hog.

STANDARD STYLE OF CUTTING DATE OF COLUMN DESCRIPTION OF OPPOSITE PAGE

ATTO OTHER CATE					1	ATV BOK			7 304	*	-	\$	1	4	-	1 N		-		3	7	101	8 -	4-	-	3-	+	-	-	-	-	-	ŀ	Γ
Ease of cut or product	f of live hog weight	≈. \$	0 <u>6</u> °	er.	7°00	2°00	3°00	00°η	00°⊆	00°9	00.7	00.8	00°6	70°00	11,00	12,00	00°ητ 00°£τ	00°St	00°91	17,00	78,00	00.61	S0,00	S7°00	22,00	23.00	Sh.00		25.00	26,00	00.TS	58,00	29,00	30°00
Carcass 2/	09,89	1/3	2/3	-	1 2/5	15 24	**	K	-	45	8	=	13/1	134 1	154 1	169 1	18 19	802 K	22		234 25	1	26.2	273 2	8	では	776	33	震	354 3	376	卖	3	4
Belly-No.1 5.P.	14.68	1/2	H	古	~	#	9	10	91	75	1	175	174 1	194 2	214 2.	23% 2	25% 2	27 29	294 31	348 3	334 3	358 3	378 3	18 r	भ स्था	雪雪	T T	174	1861	513 5	534	5k	574	59
Belly-No.2 S.P. 6-12	19.4	1/2	3/4	প্র	જ	常	龙	~	3	10	स्थि	*	16 1	174 1	194 2	21\$ 2.	23 24	32 1942	26] 28	28.3	2	ξ.	336.3	354 3	378 3	33 34	7 101	_ 	**	7 9	12.00	18 5	514	53
Loin No.1 9-12	10.25	1/2	3/4	#	**	宋	水	~	6	10	हिंद	18	16 1	174 1	19, 21	21\$ 2	23 29	32 2 42	269 21	28% 3	30, 3	E SK	33% 3	354 3	378 3	36	य १ ०त	~ ***	7	n * 9¶	174	₩ St	514	23
Hame- No. 1 regular 13-18	7.13	1/5	e4	常	જ	常	古	*	6	10	12	4	164 1	18	198 2	21 2	23, 24	25 27		266 3	30, 3	就	E E	36 3	378 3	39.5	न स्	ξ. ⁴ .	₹.	1 101	1891	25	52	538
Hams- No. 2 regular 13-18	7.12	1/2	3/4	#	#	*	NC.	*	古	91	**	13,	154 1	164 1	न्द्री	202	23.8	25. 26.5	25, 27		284 3	30, 3	e N	334 3	32.5	37 X	385	101	2	n 25 th	掌	14	18°	2
Hew Tork 3/ shoulder 11-14	11.60	*	3/4	rd t	#	78"	.22 150	故	3	NO	क्ष	10,	12 1	138 1	18 1	191	1世1	18% 20		Zi.	2 202	2 122	2 1 2	264 2	28 28 28	58° 34	100 m	武	335	雲	36	378	100	\$
Jowl-square cut	1.50	Ž,	2/1 1/1	- 11	190	4	री नंब	m	72	3	索	ঠ	~	世	***	78°	10	10, 10	17 11	12, 1	13, 1	77	142 1	154 1	164 1	1 1	178 1	18	194 2	8	30°	213	ষ্ঠ	23
Spare ribs half sheet	1.90	1/1	1/2	nije Ol	Ħ	N	m	æ	5	**	*	*	100	**	100	118 11	12, 1	135 1	1 1 1	154 1	169	173 1	16% 1	194 2	20} 2	21% 22	₹. ₹.	28.2	\$ * *2	25 2 S	565	27	265	26%
Heckbones	1,10	1/12	1/1	-40	-400	-40	古書	**	Q	तं	तर	m	*	*	*	#	10	古	*	4	ক্ত	_	*	*	10	38"	6	**	80	100	105	10	Ħ	दी
Not.	2.35	1/15	7,	-40	-40	-46	rd ede	#	#	a	र्तर	787	70	世	787	*	#	字	*	80	水	*	9	\$	**		世	*	100	B	3	6	*	**
flad1	ĸ	1/1	7/1	-40	rejo	7	2	क्ष	常	*	*	2	世	4	7	2	*	6	78	10,1	10,1	114 1	12 1	12	134 1	1 1	1	154	16 1	164 1	174	721	188	19
Lean trimmings	3.00	1/1	1/5	190	-	700	77	*	*	水	œ.	#	古	7	1 6	1 70	2	13 1	古古	15 1	174 1	16.1	178 1	18% 1	194 2	20% 22	21 } 2	22kg	234	***	25%	56	27	28
Liver	1.50	1/15	77	-40	-40	-44	rt	4	7	तं	ক	2	*	*	_ #	*	3"	5	依	震	\$	ক্ত	_	*	100	100	**	**	6	ポ	**	10	10	=======================================
Heart	ĸ	1/8	1/1	-(0)	-419	~	**	N	र्तं	*	*	*	3"		*		**	世	2	**	6	75	101	104 1	11 11	114 1	12 1	125	13	134 1	71	312	154	15
Kidney	%	1/8	1/4	-40	-402	-	常	तं	त्र	*	**	*	80	水		3	_	*	*	*	ぉ	*	10% 1	11	114 1	12 21	12	13	134	14,1	**	17	12	16
Read	h.85	1/15	1/1	-40	-in	-44	☆	rite FT	o,	ক	m	常	*	*	*	世	常	9	4	_	世	*	*	**	6	35	2	10	100	計	115	15	124	11
Lard V	10.25	1/4	3/4	-	4	र्र	72	3	4	100	8	6	12 1	34 1	1	164	174 1	18% 20	20, 21		23 2	72	25. 2	264 2	28 2	29.3	Ö	33	333	*	2	372	39	3
Live hog per 100		\$.25		.50 .75	-	N	15	4	R.	9	7	10	9		11 13	12 1	12 1	יו קו	16 1/	1 91	17 1	18 1	19 2	20 2	21 2	8	23	77	K	7	27	28	00	Ş

Average 11ve weight 180-250 pounds; average dressed weight 122-173 pounds. Thickness of back fat 3/4 - 1 1/2 inches.
Lesf fat and kidney out; head and ham facings off.

Hew York akinned shoulder 1 1/2 ribs.

Percentage fat yield - fat backs 6.10; lesf fat 1.50, sorap Resf .10; can fat .40; ham facings .40, and fat trimmings 5.75. त्रजल्ज

DIRECTIONS FOR USING WHOLESALE PORK PRICING CHART

LIVE HOG - U.S. MEDIUM GRADE STANDARD STYLE OF CUTTING

Determine average live cost per 100 pounds of Medium Grade Hog for which wholesale prices are to be computed.

If a tar is being levied this should be added to the cost price for 100 pounds live weight. ດໍ

This gross margin should be sufficient enough to cover all charges for buying, slaughtering, chilling, cutting, packaging, selling, transporting, rendering lard and a net profit. Example:(a) Idve hog cost \$6.00 per 100 pounds and there is a
levied tax of \$2.25 per 100 pounds, then actual
live cost is \$6.00 ≠ \$2.25 = \$8.25 Determine the necessary or desired gross margin in dollars per 100 pounds of live weight.

If the desired gross margin or charges for slaughtering, etc., amounts to 75¢ per 100 pounds then the sum of the live cost plus the levied tax and the gross margin equals the expected sales return: $$6.25 \neq 75 \epsilon = 9.00 . 2

The prices in this column indicate the selling price of each wholesale out or product as listed on the chart. Locate the column on the chart headed \$9.00.

å

If some of the wholesale prices are out line with the general wholesale market, adjustments are made as follows: Under the column where the expected sales receipts are \$9,00, regular fresh hams, No. 2 are indicated to sell at 16¢ per pound, but if the general market is 15½, then a reduction of 1/2¢ on regular fresh hams, No. 2 is necessary. To correct for this necessary reduction yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments the percentage figure 3.56¢ is first negular ham. No. 2 is multiplied by the reduction which is 1/2¢ in this case.

Assuming that pork loins can be increased in price, the figure 3.56¢ is divided by 10.50 which represents the percentage of pork loin in 100 pounds of live hog.

In other words, the wholesale price of pork loins is increased 1/3¢ per pound. By reducing the price of regular fresh hams from 16¢ to 16 1/3¢, the total sales receipts will be same, namely, \$9.00. The same procedure is followed if two or more cuts are out of line with the general wholesale market. ŝ

If the live hog cost was \$6.25, the levied tax \$2.25, and the necessary gross margin 75¢ per 100 pounds, then the total necessary sales receipts would amount to the erm of these, or \$9.25. In order to determine the necessary selling price for each out and product locate the column headed 25¢ and \$9.00. The sum of the price is or product in these two columns indicates the necessary selling price is needles the desired total sales receipts of \$9.25. In the column headed 25¢, S. P. bellies, No. 2 are priced at 3 1/4¢ per pound, and in the column headed \$9.00 the price is 165¢ per pound, thus the sum of these two prices equals 1/½¢, which is the price of S. P. bellies when the total anticipated sales return is \$9.25 per 100 pounds of live hog. ŝ

If the general wholesele market for each cut and product is the same as the prices for each cut and product in any one column, then the total sales receipts will be the same amount as the figure which heads that particular column. Thus, if the general wholesale market is the same as the prices appearing in the column headed \$10.00, the sales return will be \$10.00. If a levied tax amounts to \$2.25 per 100 pounds and the necessary gross margin is 75¢, the sum of these two charges equals \$3.00. This amount when subtracted from the sale receipts equals the price that col pounds of live hog. Example:

Then one or more of the prices in any particular column (the \$10.00 column in this case) do not agree with the general wholesale market then the following adjustments are made in order to determine the live hog cost based on a given set of wholesale cuts and products market prices. In the column headed \$10.00, pork loins are indicated to sell at 17% per pound but the general wholesale market is 16¢ per pound. This reduction of 12¢ is multiplied by the percentage figure opposite the pork loin. ۴

This amount of 18,37%, or about 18%, is subtracted from the computed live value of \$7.00 to determine the actual value of the live hog when the general wholesale market quatations were the same, with the exception of pork loins, as the prices appearing in any one column, or the \$10.00 column in this case.
\$7.00 - 18% = \$6.82 - the value of 100 pounds of live hog.

When the general wholesale market prices for certain cuts are higher than the prices appearing in any particular column, then the amount which represents the general walue of 100 pounds of 11ve hog.

- U. S. MEDIUM GRADE 7 LIVE HOG

THOLESALE PORK PRICING CHART

STANDARD STYLE OF CUTTING Directions on opposite page

Cents per pound for wholesale pork carcass and products

Tholesele cuts		-	-	1	1	-	ľ	ŀ			-	ŀ							-										t	-		-	
Mame of cut or product	% of live bog weight	\$2° \$	0 <u>6</u> °	er.	00°T	2°00	3°00	00°5	00°9	00°L	00.8	00°6	10°00	00°11	12,00	13°00	οο°ητ	00°9T	00.11	18°00	00.61	20,00	21,00	22°00	23.00	St*00	25.00	26,00	27.00	28,00	29°00	30°00	
Garcass 2/	67.40	1/3	40	H	1 2/5	雪田	-	128	35"	8	Ħ	13	7	弘	16	18	198 2	21 22	2 22	23, 25	26	¥ 27	162	304	32	The second	*	36	378	2	\$	118	
Belly No.2 S.P. 8-12	4.65	3/4	-	#	#	也世		お世	11	1.1	3	16	18	205	क्र	77.	292	278 29	294 31	34 33	* 32	本 37	38	TOT TO	To Table	書	191	29	2	515	53	554	
Belly No.3 8.P. 6-12	4.65	1/3	100	-	古	学		200	*	書	13	3	16	178	194 2	व देख	2 202	92 %72		27\$ 29	29\$ 31	33	35	36	378	9	414	\$	3	3	39	6	
Lotn No.2 9-13	10.50	1/2	nje	#	**	常	t	28	10	124	雪	16	175	135	संह	23	2 28	264 2	28% 30	30\$ 35		3% 3%	A 378	\$ 39	101	雪	書	2	1 2	\$	25	53	
Hens -regular No. 2 13-16	7.13	1/2	***	#	*	常	*	25	108	स्य	書	91	17	195	क्र	23 2	2 200	263 21	284 30	304 32		338 358	党の党	39	3	雪	*	3	199	*	常	5%	
Hens- No. 3 regular-13-16	7.12	1/2	190	#	常	*		*	10	Ħ	13	15	35	184	8	टाई ड	23 2	25% 27		264 30		34 33k	W 34	ik 37	38	101	***	17	*	14	3	\$	
New Tork 1/ shoulder 11-15	11.90	7	160	#	#	学		2年7	E	*	古	le!	큐	154	16.1	184 1	19 2	ผ	22 82	23% 25	22 4 26	264 28	1862	308	325	1 336	33	\$	378	38	3	2	
Jowl -square out	1.20	\$	-44	-	rejer	老君	-	古世	*	求	3	世	10	*	**	10	1 देश	12 21	ा स्टा	13% 14	14 15 15	15, 16	16	老1 张	4 184	§ 19	8	Ŕ	213	ঠি	1	42	
Spare ribs	2.05	7	-411	100	-	2	*	完全	35	世	*	常	10	TIP.	12%	134 1	148 1	154 1	164 1	173 19	8	22	83	23	70	25	1 264	274	285	2	京	雅	
Beckbones	1.25	1/8	-40	-40	-41	त	44	14 2	70	2	常	*	*	*	5	宋	9	4	3	世	20	80	6 %		かか	401	10	=	育	15	स्य	स्	
7.0	2.35	1/15 1/6	1/8	-40	-40	100	1	智力	C4	ता	75	10	常	常	#	*	*	*	世	常	**	40	9 %	2 39	世十	智力	00	₹	*	0	常	*	
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Lean trimmings	3.10	7/1	-411	160	-	N	n	4	K	3	70	3	*	10	17	स्य	1361	181	154 1	169 11	174 18	18 19	% 20%	1 21 F	\$ 22ª	¥ 234	害	25	565	27	28	294	
Liver	1.55	1/8	-40	-40	-411	150	감	14 2	र्दी	7	水	肃	#	*	*	世	虎	9	ক্ত	35	世	73 8		35	*	おせ	10	10	100	計	智	15	
Enart	•30	1/8	-10	-40	-	-	雪	रा रा	THE REAL PROPERTY.	*	雪	2	虎	9	\$	*	70	*	35	9 10 10		10 11	114	12	12%	17年	17次	書	*	1%	16	16	
Lidney	.25	1/8	-40	-40	40	#	*	रा	常	#	字	武	*	\$	-	世	10	±5°	*	75	10, 11		114 12	12	¥ 1%	\$ 13g	雪1香	1 15	1%	16	16	174	
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Zerd 5/	9.30	7	-	#	*	~	#	9	20	or la	育	2	*	12	2	2	200	234 22	र रे	2. 2.	254 27	7 28	562 58	* 75	4 356	大	72	2	200	28	7	ğ	
Mare hog per 100	-	8.25 .50 .75	50	K	-	2	-	4 5	9	7	100	0	10	11	12	13 1	141	15 16	6 17	7 18	19	20	2	8	23	켮	K	56	27	28	8	9	

Average live weight 180-250 pounds; average dressed weight 121-170 pounds. Thickness of back fat 1/2-1 inch.
Lest fat and hidney out; head and ham facings off.

Bew Tork adduned shoulder 1½ ribs.

Untrimed togges and brain included.

Percentage fat yields- fat backs 4,85; lest fat 1,60; lest screp .10; caul fat .50; ham facings .45 and fat trimmings 5,40. न्यास्त्र

40
Equivalent mark-up percentages when computed on either cost price or selling price

## Price : pri								
1								
3 2.91 53 34.64 3 3.09 53 11 4 3.85 54 35.06 4 4 4.17 54 11 5 4.76 55 35.48 5 5 5.26 55 12 6 5.66 56 56 35.90 6 6.38 56 12 7 6.54 57 36.31 7 7.53 57 13 8 7.41 58 36.71 8 8.70 58 12 9 8.26 59 37.11 9 9.89 59 14 10 9.09 60 37.50 10 11.11 60 15 11 9.91 61 37.89 11 12.36 61 12 12 10.71 62 38.27 12 13.64 62 16 13 11.50 63 38.65 13 14.94 63 17 14 12.28 64 39.02 14 16.28 64 17 15 13.04 65 39.39 15 17.64 65 16 15 13.79 66 39.76 16 19.05 66 19.17 14.53 67 40.12 17 20.48 67 20 16 17 14.53 68 40.48 18 21.95 68 21 19 15.97 69 40.83 19 23.46 69 22 20 16.67 70 41.18 20 25.00 70 25 21 17.36 71 41.52 21 26.58 71 22 23 18.70 73 42.20 23 29.87 73 27 24 19.35 76 43.18 26 33.33 75 33 24.81 79 44.13 29 40.85 79 33.33 75 33 25.66 81 44.44 30 42.86 80 77 28 21.26 77 43.50 27 36.99 77 28 21.26 77 43.50 27 36.99 77 33 22.48 79 44.13 29 40.85 79 34 22.26 28 21.88 78 43.82 28 38.89 78 35 35 25.37 84 45.65 33 34 45.25 33 34 49.25 83 44.33 24.81 83 45.36 33 45.25 33 49.25 83 44.33 25.37 84 45.65 33 34 55.55 53.84 85 56.25	%	% %	%	%	%	%	%	%
42 29.58 92 47.92 42 72.41 92 115 43 30.07 93 48.19 43 75.44 93 132 44 30.56 94 48.45 44 78.57 94 156 45 31.03 95 48.72 45 81.82 95 190 46 31.51 96 48.98 46 85.19 96 240 47 31.97 97 49.24 47 88.68 97 32.32 48 32.43 98 49.49 48 92.31 98 49.99 49 32.89 99 49.75 49 96.08 99 99	Price: 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	price : pric % 51 104. 52 108. 53 112. 54 117. 55 122. 56 127. 57 132. 58 138. 59 143. 60 150. 61 156. 62 163. 63 170. 64 177. 65 185. 66 194. 67 203. 68 212. 69 222. 70 233. 71 244. 72 257. 73 270. 74 244. 75 300. 75 316. 77 334. 78 354. 79 376. 80 400. 81 426. 82 455. 83 488. 84	1.01 2.04 3.09 4.12.64 4.16.64 1.13.64	price % 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 6 7 28 29 30 31 32 33 34	57734.64 33.72.64 34.72.	51 52 534 556 66 66 67 77 77 78 81 2 3 3 4 5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	99 1.96 2.91 3.85 4.76 5.66 6.54 7.41 8.26 9.99 10.71 11.50 12.28 13.79 14.53 15.25 15.97 16.67 17.36 18.03 18.70 19.35 20.00 20.63 21.26 21.88 23.66 24.81 25.93	Price: % 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36

